

DEPARTMENT OF AGING

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July 2, 2010

Victoria Jump, Director
Ventura County Area Agency on Aging
646 County Square Drive, Suite 100
Ventura, California 93003

Dear Ms. Jump:

**FINAL NOTICE OF AUDIT DETERMINATION, PSA # 18
TITLE III/VII, III-E, V, CBSP, HICAP, and OVRI PROGRAMS
FOR THE FISCAL PERIOD: JULY 1, 2004 through JUNE 30, 2007**

Enclosed is the California Department of Aging's (CDA) Final Notice of Audit Determination (NAD) for Ventura County Area Agency on Aging (County).

This review covered Title III/VII, III-E, V, Community-Based Service Program (CBSP), Health Insurance Counseling and Advocacy Program (HICAP), and the Ombudsman Volunteer Recruitment Initiative (OVRI) programs for the above periods.

This Final NAD details disallowed costs totaling \$2,150,203 for the periods under review.

The Final NAD presents our conclusions, including our review of the additional documentation we received subsequent to the issuance of the initial draft, of March 30, 2010, through June 23, 2010. As of the date of this Final NAD, CDA has received no further documentation. We noted that in order to resolve the situation fairly and equitably on May 10, 2010, we offered to allow the County to limit their research for additional documentation to fiscal year 2006/2007. CDA would then apply the calculated allowed percentage to the fiscal years 2004/2005 and 2005/2006 contract payments.

Our original Draft NAD, dated March 30, 2010, identified \$4,784,494 of questioned costs as a result of the County's failure to perform contract resolution and fiscal monitoring. The County was given 30 days to respond to that Draft NAD. The County submitted additional documentation which reduced the questioned costs to \$4,349,635. At that point, because we continued to have questions and concerns about the documentation submitted and the large amount of questioned costs, rather than issuing a final NAD, we issued a revised Draft NAD and allowed the County until May 28, 2010, to submit additional documentation.

The additional documentation submitted and reviewed, including some documentation received after May 28, 2010, resolved some of the questioned costs in the Revised Draft NAD, and reduced the questioned costs to \$285,627 for fiscal year 2006/07. We used these ratios to compute questioned costs for fiscal years 2004/05 and 2005/06 of the contract payments, excluding direct expenses originally incorrectly reported by the County as contract payments. We have disallowed those direct expenses as the County did not submit any documentation to support those expenditures. See enclosures for a detailed explanation of the disallowed costs and our final analysis of all years under audit.

As we have previously discussed, we would consider amending this NAD if the County submits additional documentation that will sufficiently resolve any of the disallowed costs. Regardless of whether further documentation is submitted, the County is expected to submit a corrective action plan to address our findings within 30 days of the date of this Notice of Audit Determination.

If you have any questions regarding the Final NAD, please contact me at (916) 419-7522 or benglund@aging.ca.gov.

Sincerely,

Beverly D. Englund
Audit Branch Manager

Enclosures

cc: Kathy Long, Chair, Ventura County Board of Supervisors
646 County Square Drive, Suite 100
Ventura, California 93003
Lynn Daucher, Director, CDA
Don Braeger, AAA-Based Team B, CDA
Sue Lyle, AAA-Based Team A, CDA

**CALIFORNIA DEPARTMENT OF AGING
NOTICE OF AUDIT DETERMINATION**

ORGANIZATION: VENTURA COUNTY AREA AGENCY ON AGING
FOR THE PERIODS: JULY 1, 2004 THROUGH JUNE 30, 2007

Programs: Title III/VII, III-E, V, Community-Based Service Program (CBSP), Health Insurance Counseling and Advocacy Program (HICAP), and Ombudsman Volunteer Recruitment Initiative (OVRI).

Contracts/ Grant Nos:

AP-0405-18	HI-0405-18	TV-0405-18
AP-0506-18	HI-0506-18	TV-0506-18
AP-0607-18	HI-0607-18	TV-0607-18

The California Department of Aging's (CDA) Audit Branch has completed a review of Ventura County Area Agency on Aging (County or Agency) to resolve grant contracts with CDA.

The purpose of our review and the tests conducted was to determine the:

- Fairness of reports on the County's financial closeouts submitted to CDA;
- Adequacy of the County's internal accounting and administrative controls on CDA grant funds; and
- County's compliance with applicable laws, regulations, and contract requirements of CDA grants.

REPORT ON FINANCIAL CLOSEOUT

Original Draft NAD

We reviewed the County's single audit reports issued by Vavrinek, Trine, Day & Co., LLP and official accounting records for the fiscal periods under review to determine the actual and allowable expenses of Title III/VII, III-E, V, CBSP, HICAP, and OVRI programs. We compared the County's direct and subcontractor expenses against amounts reported to CDA on Financial Closeout Reports (CDA -180, 230, 90, 102, and 002) to help determine the overall accuracy of grant funded expenses reported. Based on our review of documentation we were provided during our site visit, we identified \$4,784,494 of questioned costs in our March 30, 2010, Draft NAD because the County did not resolve contracts and did not conduct fiscal monitoring for the above fiscal periods.

See Exhibit B for Original Questioned Costs.

Revised Draft NAD

We gave the County 30 days (until April 30, 2010) to respond to our original Draft NAD. During that initial response period, we received and reviewed from the County a total of 34 emails with 670 pages of attachments. This documentation resolved some of the original questioned costs and reduced the questioned costs to \$4,349,635 (from \$4,784,494). Due to the significant amount of remaining questioned costs and our

**CALIFORNIA DEPARTMENT OF AGING
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ORGANIZATION: VENTURA COUNTY AREA AGENCY ON AGING
FOR THE PERIODS: JULY 1, 2004 THROUGH JUNE 30, 2007

continued concerns regarding the County's failure to provide documentation to adequately resolve contract payments, we issued a Revised Draft NAD.

See Exhibit E for Revised Draft NAD Questioned Costs. We then allowed the County until May 28, 2010, to submit any additional documentation. We also proposed that the County limit their additional documentation to the 2006/2007 fiscal year. We would then apply the calculated percentage of unresolved contract resolutions for that year to the previous two years under audit. The county accepted that offer.

The Final NAD

Subsequent to the issuance of our May 6, 2010, Revised Draft NAD, we received and reviewed a total of 16 additional emails with 360 pages of attachments for fiscal year 2006/2007. This documentation resolved some of the revised questioned costs and reduced the questioned costs to \$285,627 for fiscal year 2006/07. Based on the analysis of resolved contracts for the above fiscal period, we calculated the ratios of unresolved contracts for each program and applied those ratios to each program reported expenditures for the preceding two years. Direct expenses were excluded from contract resolution disallowed costs as they were incorrectly reported by the County as contract payments. These costs were identified as direct expense disallowed costs. The aggregate disallowed costs are \$2,150,203 (\$1,044,655 for 2004/05, \$819,921 for 2005/06, and \$285,627 for 2006/07).

See Schedule A-1, A-2, and A-3

We determined, after adjustments shown on Schedule A, the County's Financial Closeout Reports for Title III/VII, III-E, V, CBSP, HICAP, and OVRI programs fairly present the County's financial operations of these programs.

See Schedules A-1, A-2 and A-3 for disallowed costs.

REPORT ON INTERNAL CONTROL

The County's single audit reporting packages, for the above fiscal periods, did not include any reportable condition or material internal control weaknesses related to Title III/VII, III-E, V, CBSP, HICAP, and OVRI programs.

We conducted additional tests of the County's internal controls and identified material internal control weaknesses as noted in the findings detailed in the Audit Point Sheets. As a result of these findings, we have determined the County's internal and administrative controls over CDA grant funds are not adequate.

See Exhibit A for Audit Point Sheets No. 1 through No. 5.

**CALIFORNIA DEPARTMENT OF AGING
NOTICE OF AUDIT DETERMINATION**

ORGANIZATION: VENTURA COUNTY AREA AGENCY ON AGING
FOR THE PERIODS: JULY 1, 2004 THROUGH JUNE 30, 2007

Additionally, OMB Circular A-133 establishes responsibilities for pass-through entities, such as the County, when they make federal awards to subgrantees. Federal law and regulations impose certain requirements for awarding and using federal funds. As

noted above, we found several significant weaknesses in the County's internal control processes and its monitoring activities. Because the American Recovery and Reinvestment Act of 2009 (ARRA) funds are integrated in the programs, systems, and controls reviewed by this report, the County needs to immediately resolve the weaknesses in its internal control processes as they extend to its oversight of ARRA funds.

REPORT ON COMPLIANCE WITH GRANT REQUIREMENTS

The County's single audit reporting packages, for the above periods, did not include any reportable conditions or material internal control weaknesses related to Title III/VII, III-E, V, CBSP, HICAP, and OVRI programs.

We conducted additional tests we considered material to CDA's oversight responsibilities to obtain assurance of the County's compliance. Based on the Financial Closeout Reports, our review, and testing, we conclude that the County is not in compliance with grant requirements because they failed to perform contract resolution and fiscal monitoring in accordance with laws, regulations, and the provisions of the contracts. **See Exhibit A for Audit Point Sheets No. 1 through No. 5.**

Gini Corbitt
General Auditor III

**Ventura County Area Agency on Aging, PSA #18
Title III/VII, III-E, V, CBSP, HICAP and OVRI Programs
FY 2004/05 - 2006/07**

Summary of Final Questioned Costs

	2004/05	2005/06	2006/07	TOTAL
Contract Resolution	\$ 169,366	\$ 292,532	\$285,627	\$ 747,525
Direct Expense	\$ 875,289	\$ 527,389		\$ 1,402,678
<i>TOTAL</i>	\$ 1,044,655	\$ 819,921	\$ 285,627	\$ 2,150,203
	<Sch. A-1>	<Sch. A-2>	<Sch. A-3>	

Ventura County Area Agency on Aging, PSA #18
Title III/VII, III-E, V, CBSP, HICAP and OVRI Programs
FY 2004/05

Schedule A-1 - Final Questioned Costs

	<u>Program</u>	Amount Questioned
STATE FUNDS		
Questioned Costs on Contract Resolution	III B - State	\$ 32,902
	Sub Total	\$ 32,902
Questioned Costs on Direct Expenses	III C-1 - State	\$ 16,559
	III C-2 - State	\$ 15,839
	Sub Total	\$ 32,398
Total Questioned Costs for State Funds		\$ 65,300
FEDERAL FUNDS		
Questioned Costs on Contract Resolution	III B - Federal	\$ 28,762
	III C-1 - Federal	\$ 33,044
	III C-2 - Federal	\$ 23,880
	III D - Federal	\$ 961
	III E - Federal	\$ 39,407
	Sub Total	\$ 126,054
Questioned Costs on Direct Expenses	III B - Federal	\$ 24,363
	III C-1 - Federal	\$ 349,822
	III C-2 - Federal	\$ 331,879
	III D - Federal	\$ 5,000
	III E - Federal	\$ 12,720
	Sub Total	\$ 723,784
Total Questioned Costs for Federal Funds		\$ 849,838
NSIP FUNDS		
Questioned Costs on Contract Resolution	III C-2	\$ 10,410
	Sub Total	\$ 10,410
Questioned Costs on Direct Expenses	III C-1 NSIP	\$ 73,112
	III C-2 NSIP	\$ 45,995
	Sub Total	\$ 119,107
Total Questioned Costs for NSIP Funds		\$ 129,517
FINAL QUESTIONED COSTS FOR FY 2004/05		\$ 1,044,655

<Exh. F-1>

Ventura County Area Agency on Aging, PSA #18
Title III/VII, III-E, V, CBSP, HICAP and OVRI Programs
FY 2005/06

Schedule A-2 - Final Questioned Costs

	<u>Program</u>	Amount Questioned
STATE FUNDS		
Questioned Costs on Contract Resolution	III B - State	\$ 27,025
	Sub Total	\$ 27,025
Questioned Costs on Direct Expenses	III C-1 - State	\$ 37,383
	III C-2 - State	\$ 18,731
	Sub Total	\$ 56,114
Total Questioned Costs for State Funds		\$ 83,139
FEDERAL FUNDS		
Questioned Costs on Contract Resolution	III B - Federal	\$ 32,325
	III C-1 - Federal	\$ 104,436
	III C-2 - Federal	\$ 60,215
	III D - Federal	\$ 453
	III E - Federal	\$ 68,078
	Sub Total	\$ 265,507
Questioned Costs on Direct Expenses	III C-1 - Federal	\$ 280,968
	III C-2 - Federal	\$ 94,246
	III D - Federal	\$ 21,569
	Sub Total	\$ 396,783
Total Questioned Costs for Federal Funds		\$ 662,290
NSIP FUNDS		
Questioned Costs on Direct Expenses	III C-1 NSIP	\$ 32,836
	III C-2 NSIP	\$ 41,656
	Sub Total	\$ 74,492
Total Questioned Costs for NSIP Funds		\$ 74,492
FINAL QUESTIONED COSTS FOR FY 2005/06		\$ 819,921

<Exh. F-2>

Ventura County Area Agency on Aging, PSA #18
Title III/VII, III-E, V, CBSP, HICAP and OVRI Programs
FY 2006/07

Schedule A-3 - Final Questioned Costs

		Amount Questioned
STATE FUNDS		
	<u>Program</u>	
Questioned Costs on Contract Resolution	III B - State	\$ 27,026
<i>Total Questioned Costs for State Funds</i>		<u>\$ 27,026</u>
FEDERAL FUNDS		
Questioned Costs on by Contract Resolution	III B - Federal	\$ 32,165
	III C-1 - Federal	\$ 81,490
	III C-2 - Federal	\$ 71,409
	III D - Federal	\$ 1,350
	III E - Federal	\$ 50,127
	OVRI - Federal	\$ 22,060
<i>Total Questioned Costs for Federal Funds</i>		<u>\$ 258,601</u>
<i>FINAL QUESTIONED COSTS FOR FY 2006/07</i>		<u>\$ 285,627</u>

<Exh. G-3>

**CALIFORNIA DEPARTMENT OF AGING
AUDIT BRANCH**

**VENTURA COUNTY AREA AGENCY ON AGING
PSA #18**

FOR THE FISCAL PERIOD: 2004/05 THROUGH 2006/07

TABLE OF EXHIBITS

Exhibit A	Audit Point Sheets
A-1	Single Audit Requirements
A-2	Contract Resolution Requirements
A-3	Fiscal Monitoring Requirements
A-4	Written Procedures for Contract Resolution Requirements
A-5	Written Procedures for Fiscal Monitoring Requirements
Exhibit B	Original Draft Schedule of Questioned Costs
B-1	2004/2005 Questioned Costs with Attachments
B-2	2005/2006 Questioned Costs with Attachments
B-3	2006/2007 Questioned Costs with Attachments
Exhibit C	Prior CDA Final Notice of Audit Determination
Exhibit D	Exit Notes, Dated April 24, 2009
Exhibit E	Revised Draft Schedule of Questioned Costs
E-1	Revised 2004/05 Analysis of Contract Resolution Submitted Documents
E-2	Revised 2005/06 Analysis of Contract Resolution Submitted Documents
E-3	Revised 5006/07 Analysis of Contract Resolution Submitted Documents
Exhibit F	Final NAD Working Schedules: Summary of Questioned Costs
F-1	Working Schedule of Summary of Questioned Costs for 2004/05
F-2	Working Schedule of Summary of Questioned Costs for 2005/06
Exhibit G	Final NAD Summary of Analysis
G-1	Final Summary of Analysis Based on All Documents Received as of April 30, 2010 for FY 2004/05

**CALIFORNIA DEPARTMENT OF AGING
AUDITS BRANCH**

**VENTURA COUNTY, AREA AGENCY ON AGING
PSA #18**

FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07

TABLE OF EXHIBITS

- G-2 Final Summary of Analysis Based on Documents Received as of April 30, 2010 for FY 2005/06
- G-3 Final Summary of Analysis Based on Documents Received as of June 23, 2010 for FY 2006/07
- G-4 Final Summary of Analysis (Percentages) on Documents Received as of June 23, 2010 for FY 2006/07

EXHIBIT A

Audit Point Sheets

**CALIFORNIA DEPARTMENT OF AGING
AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

CONDITION:

The County did not ensure that all subcontractors expending \$500,000 or more in total federal funds have met the audit requirements of the Office of Management and Budget (OMB) Circular A-133. This is a repeat finding. Please see the prior Final Notice of Audit Determination at Exhibit C.

Our initial field work to conduct this audit took place during March and April of 2009. At the informal exit conference held on April 24, 2009, the County was informed there would be a finding regarding the single audit requirements. At that time, the County was advised to conduct contract resolution for Fiscal Year (FY) 2006/2007 in order for us to evaluate the allowability of contract expenditures claimed and to determine the reliability of amounts claimed for prior years.

On October 29, 2009, during a telephone status conference call, CDA Audits again advised the County of this requirement and offered technical assistance.

On March 8 through 11, 2010, CDA auditors returned to the County to conclude the field work. One purpose of our visit was to review the contract resolutions performed by the County since April 24, 2009. The County had only performed contract resolution on one subcontractor, Help of Ojai.

Additionally at that time, the County still had not identified which subcontractors were required to file single audits. For the County's approximately 30 subcontractors, the County provided approximately four single audit reports per year for our review.

Through our review, we identified the following issues which are not in compliance with OMB Circular A-133 requirements:

- The single audit report package for the Ventura County Transportation Commission (County Commission) was submitted by the County for our review for each of the years under audit. In increasing amounts for each year, the County claimed more expenditures than were incurred by the County Commission. As a result, the County claimed and was paid \$10,858 in excess of allowable amounts.

**CALIFORNIA DEPARTMENT OF AGING
AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

- For the single audits submitted by the County for our review for FY 2004/05, one subcontractor did not identify CDA's Catalog of Federal Domestic Assistance (CFDA) numbers and did not identify any CDA expenditures in its single audit report, even though the County claimed expenditures from this subcontractor.
- For the single audits submitted by the County for our review for FY 2005/06, two subcontractors did not have CFDA numbers and did not identify any CDA expenditures in their single audit reports, even though the County claimed expenditures from this subcontractor.
- One single audit submitted by the County for our review for FY 2005/06, displayed a wrong CFDA number.

See further detail regarding contract resolution at Audit Point Sheet No. 2 at Exhibit A-2.

CRITERIA:

- A. OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations,"

Subpart B—Audits

§____.200 Audit requirements.

- (b) **Single audit.** Non-Federal entities that expend \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in a year in Federal awards shall have a single audit conducted in accordance with §____.500 except when they elect to have a program-specific audit conducted in accordance with paragraph (c) of this section.
- (c) **Program-specific audit election.** When an auditee expends Federal awards under only one federal program (excluding R & D) and the Federal program's laws, regulations, or grant agreements do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with §____.235. A program-specific audit may not be

**CALIFORNIA DEPARTMENT OF AGING
AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

elected for R & D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.

Subpart C—Auditees

§____.300 Auditee responsibilities.

The auditee shall:

- (a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.
- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
- (c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.
- (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §____.310.
- (e) Ensure that the audits required by this part are properly performed and submitted when due. When extensions to the report submission due date required by §____.320(a) are granted by the cognizant or oversight agency for audit, promptly notify the Federal clearinghouse designated by OMB and each pass-through entity providing Federal awards of the extension.

**CALIFORNIA DEPARTMENT OF AGING
AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

- (f) Follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with §____.315(b) and §____.315(c), respectively.

Subpart D—Federal Agencies and Pass-Through Entities

§____.400 Responsibilities.

- (d) Pass-through entity responsibilities. A pass-through entity shall perform the following for the Federal awards it makes.
 - (1) Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, if the award is R&D, and name of Federal agency. When some of this information is not available, the pass-through entity shall provide the best information available to describe the Federal award.
 - (2) Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
 - (3) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
 - (4) Ensure that subrecipients expending \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year.

**CALIFORNIA DEPARTMENT OF AGING
AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

- (5) Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.
- (6) Consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records.
- (7) Require each subrecipient to permit the pass-through entity and auditors to have access to the records and financial statements as necessary for the pass-through entity to comply with this part.

- B. For FY 2004/05 and 2005/06, the Standard Agreement (Contract) between the California Department of Aging (CDA) and Ventura County, Area Agency on Aging (County or Agency), Exhibit D, Special Terms and Conditions, Article X, Audits, Section C states:

The Contractor shall ensure that all subcontractors expending \$500,000 or more in total federal funds have met the audit requirements of the Office of Management and Budget (OMB) Circular A-133.

- 1. Ensure that appropriate corrective action has been taken to correct instances of noncompliance with federal laws and regulations. Corrective action shall be taken within six months after the Contractor receives the subcontractor's audit report;
- 2. Consider whether subcontractor audits necessitate adjustment of the Contractor's own record; and
- 3. Require each subcontractor to permit independent auditors to have access to the records and financial statements as necessary for the Contractor to comply with OMB Circular A-133.
- 4. Subcontractors expending less than \$500,000 in total federal funds are exempt from federal audit requirements but records must be available for review.

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AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

Section D of the Contract states:

Ensuring that the requirements of the OMB Circular A-133 are met is generally interpreted to mean that the Contractor will ensure that the subcontractor's audit was:

1. Performed timely – not less frequently than annually and a report submitted timely. The audit is required to be completed not later than 9 months after end of the subcontractor's fiscal year. The audit report is due to the Contractor not later than 30 days after the completion of the audit.
2. Properly procured – use OMB Circular A-110 procurement standards; and provide maximum opportunities to small and minority audit firms.
3. Performed in accordance with Government Auditing Standards – shall be performed by an independent audit and be organization-wide.
4. All inclusive – includes an audit of the financial statements; an assessment of internal controls, including tests of transactions; and a determination of compliance with laws and regulations of all major federal programs and selected non-major program transactions.
5. All audits shall be performed in accordance with and address all issues contained in any federal OMB Compliance Supplement that applies to this program.
6. All audits or subcontractor shall consider the program identified in Section "B" as a cluster for purposes of determining major programs or whether a program specific audit may be elected.

Note: Although the above provisions are from FYs 2004/05 and 2005/06 Standard Agreement (Contract) they are similar to the provision of the Contract for FY 2006/07.

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AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

- C. For FY 2006/07, the Standard Agreement (Contract) between the California Department of Aging and Ventura County, Area Agency on Aging (County or Agency), Exhibit D, Article X, Audits, Section C states:

Contract resolution includes:

1. Ensuring that a subcontractor expending \$500,000 or more in Federal awards during the subcontractor's fiscal year has met the audit requirements of OMB Circular A-133 as summarized in D;
2. Issuing a management decision on audit findings within six months after receipt of the subcontractor's single audit report and ensuring that the subcontractor takes appropriate and timely corrective action; and
3. Reconciling expenditures reported to the Department to the amounts identified in the single audit or other type of audit, if the subcontractor was not subject to the single audit and who did not obtain another type of audit, the reconciliation of expenditures reported to the Department must be accomplished through the performance of alternative procedures (e.g., expense verification reviews/fiscal monitoring assessments).
4. Determine whether the results of the reconciliations performed above necessitate adjustment of the Contractor's own records.

CAUSE:

The Area Agency on Aging's Director had no explanation as to why review of single audits was not performed.

EFFECT:

As a result of not performing the requirements of OMB Circular A-133, the County did not ensure that expenditures reported to CDA for contracted services were appropriately claimed. The County has no assurance that amounts claimed to CDA are allowable and accurate.

**CALIFORNIA DEPARTMENT OF AGING
AUDITS BRANCH
VENTURA COUNTY, AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIODS: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 1
SINGLE AUDIT REQUIREMENTS**

RECOMMENDATION:

The County should comply with requirements of OMB Circular A-133 and the provisions of the Contract by identifying which of their subcontractors are single audit filers and ensuring that those contractors have met the audit requirements of the Office of Management and Budget (OMB) Circular A-133.

DISALLOWED COSTS:

We are identifying all contracts expenditures other than those that we resolved for the County during our field work as disallowed costs.

The County did not identify single audit filers, resolve contracts, or conduct fiscal monitoring of their subcontractors, and, as a result, cannot provide assurance that subcontractor grant funds were expended in accordance with all laws, regulations, and the provisions of the contract.

The issues we identified in our review of a limited number of single audit packages are compounding evidence that the claimed amounts are not supported by reliable evidence.

See Schedule A-1, A-2, A-3 for a summary of disallowed costs.

**CALIFORNIA DEPARTMENT OF AGING
AUDIT BRANCH
VENTURA COUNTY AREA AGENCY ON AGING, PSA #18
FOR THE FISCAL PERIOD: 2004/05 THROUGH 2006/07**

**AUDIT POINT SHEET NO. 2
CONTRACT RESOLUTION REQUIREMENTS**

CONDITION:

Ventura County Area Agency on Aging (County or Agency), failed to resolve audits of its subcontractors for Fiscal Years (FYs) 2004/05 through 2006/07 as well as to reconcile their financial closeout report to the audited financial statements. This is a repeat finding. Please see the prior Final Notice of Audit Determination at Exhibit C. In part the report states:

For the audit period, the Agency did not have adequate procedures for (including complete written procedures), nor did it adequately perform, audit resolutions of subrecipient contracts. The Agency did not always obtain necessary single audits or perform alternative expenditure review procedures for subrecipients as required.

Our initial field work to conduct this audit took place during March and April of 2009. At informal exit conference held on April 24, 2009, the County was advised to conduct contract resolution for Fiscal Year (FY) 2006/2007 in order for us to evaluate the allowability of contract expenditures claimed and to determine the reliability of amounts claimed for prior years.

On October 29, 2009, during a telephone status conference call, CDA again advised the County of this requirement and offered assistance.

On March 8 through 11, 2010, CDA auditors returned to the County to conclude the onsite visit. At that time, the County still had not resolved audits of its subcontractors. They had conducted resolution on only one subcontractor, dated March 5, 2010. While we had some reservations about the work performed, as discussed at the exit conference of March 11, 2010, we accepted the costs associated with the audit resolution.

We were also provided a package titled "Notice of Final Audit Determination for Long Term Care Services," under Grant number T3-0475-070612-R4, dated October 9, 2007, issued by the formal Fiscal Officer. The notice, a letter to the subcontractor, stated that "After a review of the program budgets, monthly fiscal reports, the annual closeout reports, the Grantee Fiscal Self-Assessment, and other supporting documentation provided, it is the decision of the Area Agency on Aging that for the above stated grant Long Term Care Services appears to meet the fiscal objectives of the program."

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We determined the above work did not meet the requirements as outlined in the provisions of the contract. Missing from the analysis were the contract amount, amount resolved, any variances, whether an audit was relied upon or if the contractor performed an independent expense verification review of the subcontractor in making the determination, whether audit findings were issued, and the date of the management letter, if applicable. We did not accept the costs associated with that grant.

In an effort to assist the County with their responsibility, the CDA auditors then reviewed all the audit reports provided by the County for the audited periods. As noted in this Audit Point Sheet:

1. We found that expenditures claimed on the CDA 180, Financial Closeout Report were not supported by expenditures of the subcontractor. Two subcontractors did not even identify CDA programs as a funding source; and
2. Financial statements did not break out CDA programs, necessitating alternative procedures.

CRITERIA:

- A. For FYs 2004/05 and 2005/06, the Standard Agreement between the CDA and County, Exhibit D, Article X, Special Terms and Conditions,

Section F states:

The Contractor shall have the responsibility of resolving audits of its subcontractors. The Contractor shall prepare a summary worksheet of results from the audit resolutions performed for all subcontractors. The summary worksheet shall include, but not be limited to, contract amount; amount resolved; variances; whether an audit was relied upon or the Contractor performed an independent expense verification review of the subcontractor in making the determination; whether audit findings were issued, and if applicable date of management letter.

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Section G states:

If the subcontractor is not required to obtain an audit in accordance with Section C of this Article, the Contractor must determine whether the subcontractor expended the funds provided under this Agreement in accordance with applicable laws and regulations. This may be accomplished by reviewing an audit of the subcontractor or through other means (e.g., monitoring/expense verification reviews).

Section K states:

The Contractor assures the State that all subcontractors are audited as required by State requirements and federal law.

Section M states:

Audits to be performed shall be, minimally, financial and compliance audits, and may include economy and efficiency and/or program results audits.

Section O states:

The Contractor shall perform a reconciliation of the "Financial Closeout Report" to the audited financial statements. The reconciliation shall be maintained and made available for CDA to review.

- B. For FY 2006/07, the Standard Agreement between the CDA and County, Exhibit D, Article X, Special Terms and Conditions,

Section C states:

The Contractor shall perform a reconciliation of the "Financial Closeout Report" to the audited financial statements. The reconciliation shall be maintained and made available for Department review. The Contractor shall have the responsibility of resolving its contracts with subcontractors to determine whether funds provided under this Agreement are expended in accordance with applicable laws, regulations, and provisions of contracts or agreements. Contract resolution includes:

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1. Ensure that a subcontractor expending \$500,000 or more in Federal Awards during the subcontractor's fiscal year has met the audit requirements of OMB Circular A-133 as summarized in D;
2. Issuing a management decision on audit findings within six months after receipt of the subcontractor's single audit report and ensuring that the subcontractor takes appropriate and timely corrective action;
3. Reconciling expenditures reported to the Department to the amounts identified in the single audit or other type of audit, if the subcontractor was not subject to the single audit requirements. For a subcontractor who was not required to obtain a single audit and who did not obtain another type of audit, the reconciliation of expenditures reported to the Department must be accomplished through the performance of alternative procedures (e.g., expense verification reviews/fiscal monitoring assessments); and
4. Determine whether the results of the reconciliations performed above necessitate adjustment of the Contractor's own records.

Section F states:

The Contractor shall prepare a summary worksheet of results from the contract resolutions performed of all subcontractors. The summary worksheet shall include, but not limited to, contract amount; amount resolved; variances; whether an audit was relied upon or the Contractor performed an independent expense verification review (alternative procedures) of the subcontractor in making a determination; whether audit findings were issued; and if applicable, issuance date of the management letter.

CAUSE:

The Director of Area Agency on Aging indicated that she was unaware of the requirements to perform alternative procedures when a single audit report is not required. She indicated that she believed she was only obligated to resolve

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single audits. Then she indicated she believed that fiscal monitoring met the requirements.

EFFECT:

The County failed to ensure that expenditures reported to CDA for contracted services were appropriately claimed, as is required by the contract as well as OMB Circular A-133 for single audit filers. As a result, the County has no assurance that amounts claimed to CDA are allowable and accurate.

RECOMMENDATION:

The County should perform contract resolution for all its subcontractors to resolve their expenditures and reconcile to the "Financial Closeout Report." It is the responsibility of the County to resolve its contracts with subcontractors and to determine whether funds provided under this contract to its subcontractors are expended in accordance with applicable laws, regulations, and provisions of the contracts.

DISALLOWED COSTS:

We are identifying all contracts expenditures other than those that we resolved for the County during our field work as disallowed costs.

The County did not identify single audit filers, resolve contracts, or conduct fiscal monitoring of their subcontractors, and, as a result, cannot provide assurance that subcontractor grant funds were expended in accordance with all laws, regulations, and the provisions of the contract.

The issues we identified in our review of a limited number of single audit packages are compounding evidence that the claimed amounts are not supported by reliable evidence.

See Schedule A-1, A-2, A-3 for a summary of disallowed costs.

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**AUDIT POINT SHEET No. 3
FISCAL MONITORING REQUIREMENTS**

CONDITION:

The County failed to annually monitor, evaluate, and document subcontractor performance. This is a repeat finding. Please see the prior Final Notice of Audit Determination at Exhibit C.

The County was previously notified in the Final Notice of Audit Determination (NAD) for Fiscal Years (FY) 2000/01 through 2004/04 that:

“The AAA [County] did not perform adequate monitoring of its subrecipients,” and “should perform monitoring on all subrecipients annually; fully complete its monitoring tool for subrecipients and adopt a conclusion stating the County’s determination of the subrecipient’s internal and accounting controls; communicate fiscal monitoring results to its subrecipients in a written letter or report; and issue corrective action plans when a subrecipient’s internal and reporting controls are at risk.”

For the current audit, the following deficiencies were identified in the County’s monitoring system during our audit fieldwork in March 2010.

1. For FY 2004/05, we selected the Alzheimer’s Association and Catholic Charities subcontractors as our sample. The files provided by the County contained no evidence of fiscal monitoring. The files contained requests for funds and contracts only.
2. For FY 2005/06, we selected Camarillo Health Care District and Help of Ojai as our sample. The County did not provide these fiscal monitoring files for our review.
3. For FY 2006/07, we selected City of Oxnard and Long Term Care as our sample.
 - For City of Oxnard, there was no indication of any fiscal monitoring procedures performed or detail of what was being analyzed or measured. There was a self-assessment completed by the subrecipient, but even that was dated July 9, 2007; which is after the fiscal year the monitoring should have taken place.

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- For Long Term Care, the file showed an engagement letter dated June 22, 2007, with a self-assessment from the subrecipient dated July 9, 2007. Again, this is not adequate fiscal monitoring. Additionally, these limited steps were not performed during the fiscal year.

As a result of our concerns, the auditee volunteered the work done for City of Moorpark as a good example of fiscal monitoring. Our review of this work concluded the following:

- The file showed an engagement letter dated June 22, 2007, requesting personnel costs only for December 2006, and a self-assessment dated July 19, 2007. The requested information was received in the following fiscal year.
- Although the information received included time cards, Volunteer Log-in Sheets, supply receipts, and mileage reimbursement and check requests, there is no evidence documents were reviewed or reconciled to an audit control number. The engagement letter indicates a formal response will be prepared when the information is received and reviewed; however, the file included no evidence that a response was ever prepared.

In all files reviewed, there was no evidence that the County used their fiscal monitoring tool "Area County on Aging Fiscal Review." The tools were provided by the Agency's Fiscal Officer to the CDA auditors as an indication of the fiscal monitoring steps the County performs. Two tools were provided: One version for the fiscal years under audit, and another version for all subsequent fiscal years.

Because the samples selected did not provide any evidence of fiscal monitoring, the auditor requested that the County provide any files that would support that fiscal monitoring was performed during the audit period. The County did not provide any additional files in response to that request for our review.

Because no additional files were provided for the audit period, the auditor requested that the County provide any current fiscal year files that would support that fiscal monitoring is currently being conducted. This was an attempt to determine if, although fiscal monitoring was not performed during the audit

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period, an effort is currently being made to perform fiscal monitoring. However, the County did not provide any additional files for our review.

CRITERIA:

- A. Office of Management and Budget (OMB) Circular A-133, Compliant Supplement, Part 3 – Compliance Requirements, Section M states:
- “A pass-through entity (County) is responsible for ... During-the-Award Monitoring – Monitoring the subrecipient use of federal awards through reporting, site visits, regular contacts, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.”
- B. Re Title III/VII – United States Code, Title 42, Chapter 35, Subchapter III, Part A, Section 3026, Area Plans:
- “(a)(6) provide that the area County on aging will--...
(B) serve as the advocate and focal point for older individuals within the community by ... monitoring, evaluating, and commenting upon all policies, programs, ...which will affect older individuals;”
- C. Re Title III – California Code of Regulations, Title 22, Division 1.8, Chapter III, Article 2, AAA’s GENERAL RESPONSIBILITIES:
- “(b) Each AAA shall establish administrative practices that include the development and maintenance of all of the following:...
- (2) A system of monitoring internal organizational activities to ensure the achievement of AAA objectives and to include documentation that the monitoring is occurring.
- (4) ...Written procedures for carrying out all of the responsibilities and requirements under these regulations and federal law and regulations.”
- D. Re CBSP – Welfare and Institutions Code, Division 8.5, Chapter 7, Section 9535:
- “Area agencies on aging shall be responsible for, but not limited to, all of the following: ... (h) Monitoring direct services contract performance and ensuring compliance with the requirements of this chapter and any other relevant state or federal laws or regulations....”

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**AUDIT POINT SHEET No. 3
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- E. The Title III/VII grant contract between the California Department of Aging (CDA) and the AAA (Contractor) for fiscal year July 1, 2004 through June 30, 2005, requires the Contractor in Exhibit A, ARTICLE II, SCOPE OF WORK, to:

“12. Review, approve, and monitor subcontractor budgets and expenditures and any subsequent amendments and revisions to budgets.”

13. Annually monitor, evaluate, and document subcontractor performance.”

Note: Although the above provisions are from the FY 2004/05 Standard Agreement, they are consistent with the Standard Agreements covering the other years of the audit period.

CAUSE:

The Director of Area Agency on Aging indicated on March 10, 2010, her belief that fiscal monitoring had been performed using fiscal monitoring tools, subrecipient self-assessments, and requests for fiscal information.

Deficiencies of the fiscal monitoring review were noted during the meeting on March 10, 2010, with the Director of Area Agency on Aging and also on March 11, 2010, during the exit conference. On March 10, 2010, the Director of Area Agency on Aging stated fiscal monitoring was being performed and would provide the files for our review. No files were provided. On March 11, 2010, the County made no response to our concerns raised at the exit conference.

EFFECT:

- The County is not in compliance with grant contract requirements and other applicable federal and state regulations.
- Without conducting adequate fiscal monitoring, the County cannot be reasonably assured that subrecipients administer grants in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.
- The County cannot detect fiscal errors and provide technical assistance to their subrecipients on a timely basis.
- Subrecipients are unaware of their performance and adequacy of their operations in carrying out their responsibilities in regards to the aging grant(s).

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- The County does not know if unmonitored subrecipients are in compliance with grant agreement objectives.
- A deficiency left uncorrected increases risk over internal controls and may cause material misstatement of reported expenditures.

RECOMMENDATION:

The County should perform fiscal monitoring in accordance with applicable laws, regulations, and per the provisions of the contract.

The County should communicate fiscal monitoring results to its subrecipients in a written letter or report.

The County should issue corrective action plans when a subrecipient's internal and reporting controls are at risk.

DISALLOWED COSTS:

We are identifying all contracts expenditures other than those that we resolved for the County during our field work as disallowed costs.

The County did not identify single audit filers, resolve contracts, or conduct fiscal monitoring of their subcontractors, and, as a result, cannot provide assurance that subcontractor grant funds were expended in accordance with all laws, regulations, and the provisions of the contract.

The issues we identified in our review of a limited number of single audit packages are compounding evidence that the claimed amounts are not supported by reliable evidence.

See Schedule A-1, A-2, A-3 for a summary of disallowed costs.

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**AUDIT POINT SHEET NO. 4
WRITTEN PROCEDURES FOR CONTRACT RESOLUTION REQUIREMENTS**

CONDITION:

The County does not have written policies and procedures for audit resolution of subcontractor contracts as required by federal regulations and its contract with CDA. This is a repeat finding as noted in the prior audit report, dated November 14, 2007, Audit Finding #2 at Exhibit C.

CRITERIA:

- A. Regarding desk procedures, Title 22, Division 1.8, Article 2, Section 7250 (b)(4) requires the maintenance of "written procedures for carrying out all of the responsibilities and requirements under these regulations and federal law and regulations."
- B. The Standard Agreement between CDA and the County, Exhibit A, Area Plan, Article II, Scope of Work, Section 15 requires the County to:

Distribute and maintain up-to-date Department requirements so that all responsible persons have ready access to standards, policies, and procedures.

CAUSE:

The County failed to implement the recommendation made in the prior audit report and prepare written policies and procedures.

EFFECT:

Without thorough written policies and procedures, including performing alternative procedures for those subcontractors not required to submit a single audit reporting packages, the County cannot provide reasonable assurance that the subcontractor administered the award in compliance with laws, regulations, and the provisions of grant agreements. Further, without procedures, the County does not have adequate reference sources when transitioning staff to fill behind staff vacancies.

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**AUDIT POINT SHEET NO. 4
WRITTEN PROCEDURES FOR CONTRACT RESOLUTION REQUIREMENTS**

RECOMMENDATION:

The County should develop adequate, written procedures for audit resolution of its subcontractor contracts as required by federal law, regulations, and the provisions of the contract with CDA.

The County's procedures, at a minimum, should address the resolution of single audits, financial statement audits, and alternative procedures to provide assurance the County adequately resolves their service provider contracts.

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**AUDIT POINT SHEET No. 5
WRITTEN PROCEDURES FOR FISCAL MONITORING REQUIREMENTS**

CONDITION:

The County does not have written fiscal monitoring procedures.

CRITERIA:

- A. Office of Management and Budget (OMB) Circular A-133, Compliant Supplement, Part 3 – Compliance Requirements, Section M states:
- “A pass-through entity (County) is responsible for ... *During-the-Award Monitoring* – Monitoring the subrecipient’s use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.”
- B. Re Title III/VII – United States Code, Title 42, Chapter 35, Subchapter III, Part A, Section 3026, Area Plans:
- “(a)(6) provide that the area County on aging will--...
(B) serve as the advocate and focal point for older individuals within the community by ... monitoring, evaluating, and commenting upon all policies, programs, ...which will affect older individuals;”
- C. Re Title III – California Code of Regulations, Title 22, Division 1.8, Chapter III, Article 2, AAA’s GENERAL RESPONSIBILITIES:
- “(b) Each AAA shall establish administrative practices that include the development and maintenance of all of the following:...
(2) A system of monitoring internal organizational activities to ensure the achievement of AAA objectives and to include documentation that the monitoring is occurring.
(4) Written procedures for carrying out all of the responsibilities and requirements under these regulations and federal law and regulations.”

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- D. Re CBSP – Welfare and Institutions Code, Division 8.5, Chapter 7, Section 9535:

“Area agencies on aging shall be responsible for, but not limited to, all of the following: ... (h) Monitoring direct services contract performance and ensuring compliance with the requirements of this chapter and any other relevant state or federal laws or regulations....”

- E. The Title III/VII grant contract between the California Department of Aging (CDA) and the AAA (Contractor) for fiscal year July 1, 2004 through June 30, 2005, requires the Contractor in Exhibit A, ARTICLE II, SCOPE OF WORK, to:

- “12. Review, approve, and monitor subcontractor budgets and expenditures and any subsequent amendments and revisions to budgets.
- 14. Annually monitor, evaluate, and document subcontractor performance.
- 15. Distribute and maintain up-to-date Department requirements so that all responsible persons have ready access to standards, policies, and procedures.”

Note: Although the above provisions are from the FY 2004/05 Standard Agreement, they are consistent with the Standard Agreements covering the other years of the audit period.

CAUSE:

The County indicated that they have not had time to prepare written policies and procedures.

EFFECT:

- Not having written policies and procedures prevents assurance of thorough monitoring.
- Without written policies and procedures, the County would not have a reference for transitioning staff to fill behind vacancies.

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**AUDIT POINT SHEET No. 5
WRITTEN PROCEDURES FOR FISCAL MONITORING REQUIREMENTS**

RECOMMENDATION:

The County should prepare written policies and procedures for fiscal monitoring to ensure grant subrecipients are thoroughly monitored in accordance with laws, regulations, and grant requirements.

EXHIBIT B

Schedule of Questioned Costs

Fiscal Year	Amount Questioned	Reference
2004/05	\$1,799,185	Exhibit B-1
2005/06	1,849,038	Exhibit B-2
2006/07 *	<u>1,136,271</u>	Exhibit B-3
Total	\$4,784,494	

*Final Notice of Audit Determination Note:

This schedule is not supported by corresponding schedule as a calculation error was not identified. As this has no impact on disallowed costs, the summary of questioned costs was not revised in order to maintain consistency in reports.

**Ventura County, Area Agency on Aging
PSA #18
Fiscal Period: FY 04/05**

Summary of Questioned Costs

Program Name	FY 04/05	State Fund	Fed. Fund	NSIP
CBSP	(\$98,958)	(\$98,958)		
HICAP	(\$6,000)	(\$6,000)		
III B	(\$374,787)	(\$88,661)	(\$286,126)	
III C-1	(\$540,669)	(\$16,559)	(\$450,998)	(\$73,112)
III C-2	(\$532,989)	(\$15,839)	(\$428,872)	(\$88,278)
III D	(\$33,446)		(\$33,446)	
III E	(\$160,201)		(\$160,201)	
OVRI	(\$22,060)		(\$22,060)	
VII - A	(\$30,075)	(\$3,607)	(\$26,468)	
Grand Total	(\$1,799,185)	(\$229,624)	(\$1,408,171)	(\$161,390)

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18									
Analysis of Service Provider Expenditures, Audits and Payments									
FY 2004/05									
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review									
Program	Service Provided	NSIP	State Funds	Federal Share	Total	S/P Costs	Expenditures Difference	Cross Reference	Audit Type*
CBSP	CONTRACTOR								
CBSP	Conejo Valley Senior Concerns	ADCRC	76,006		76,006		-76,006		
CBSP	Food Share	Brown Bag	22,952		22,952		-22,952		
	TOTAL CBSP						-98,958		
HICAP	Grey Law of Ventura County	Fr. CDA 230	6,000		6,000		-6,000		
	TOTAL HICAP						-6,000		
III B	Camarillo Healthcare District	COMM SVCS		1094	1,094		-1,094		
III B	Caregivers	VISITING		49500	49,500		-49,500		
III B	Catholic Charities	CASE MGT		30583	30,583	30,583	0	SA	
III B	Catholic Charities	CHORE	0	7795	7,795	7,795	0	SA	
III B	Catholic Charities	HOMEMAKER	0	11068	11,068	11,068	0	SA	
III B	Catholic Charities	MINOR MOD		24416	24,416	24,416	0	SA	
III B	Catholic Charities	PERSONAL CARE		2564	2,564	2,564	0	SA	
III B	City of Moorpark	COMM SVCS		4177	4,177		-4,177		
III B	City of Moorpark	COMM SVCS	39782	0	39,782		-39,782		
III B	City of Port Hueneme	COMM SVCS		2938	2,938	2,938	0	SA	Total combined with III C-2
III B	City of Simi Valley	COMM SVCS		1317	1,317	0	-1,317	SA	No expenditure and Fed. CFDA #
III B	Conejo Valley Senior Concerns	ADULT DAY HEALTHCARE		22083	22,083		-22,083		
III B	Elderpride	CONSUMER		32400	32,400		-32,400		
III B	Food Share	COMM SVCS		8000	8,000		-8,000		
III B	Grey Law	LEGAL		45020	45,020		-45,020		
III B	HELP of Ojai	COMM SVCS		9937	9,937		-9,937		
III B	HELP of Ojai	COMM SVCS	3078	36922	40,000		-40,000		
III B	HELP of Ojai	MINOR MOD		10319	10,319		-10,319		
III B	Livingston Memorial	HEALTH		11000	11,000		-11,000		
III B	Long Term Care	COMM SVCS		3000	3,000		-3,000		
III B	Long Term Care	OMBUDSMAN	45801	24079	69,880		-69,880		
III B	Stevenson's	COMM SVCS		24363	24,363		-24,363		
III B	Ventura County Transportation	TRANSPORTATION		71500	71,500	68,585	-2,915	SA	
	TOTAL III B						-374,787		
III C-1	CAMARILLO HEALTHCARE			12202	12,202		-12,202		
III C-1	CITY OF FILLMORE			2873	2,873		-2,873		
III C-1	CITY OF MOORPARK			1542	1,542		-1,542		
III C-1	CITY OF OXNARD			16020	16,020		-16,020		
III C-1	CITY OF PORT HUENEME			1666	1,666		-1,666		
III C-1	CITY OF SANTA PAULA			5746	5,746		-5,746		
III C-1	CITY OF SIMI VALLEY			7913	7,913	0	-7,913	SA	No expenditure and Fed. CFDA #
III C-1	CITY OF THOUSAND OAKS			8295	8,295		-8,295		
III C-1	CITY OF VENTURA			5585	5,585		-5,585		
III C-1	CONAGRA FOODS	31186		59375	90,561		-90,561		
III C-1	HELP OF OJAI			8902	8,902		-8,902		
III C-1	HUMAN SVCS AGENCY	41926	16559	283188	341,673		-341,673		

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18															
Analysis of Service Provider Expenditures, Audits and Payments															
FY 2004/05															
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review															
Program	CONTRACTOR	Service Provided	NSIP	State Funds	Federal Share	Total	Expenditures		Cross Reference	Audit Type*					
							S/P Costs	Difference							
III C-1	Patricia Jaeger RD				7259	7,259		-7,259							
III C-1	STEVENSONS				30432	30,432		-30,432							
	TOTAL III C-1							-540,669							
III C-2	CAMARILLO HEALTHCARE				14306	14,306		-14,306							
III C-2	CITY OF FILLMORE				5427	5,427		-5,427							
III C-2	CITY OF MOORPARK				3176	3,176		-3,176							
III C-2	CITY OF OXNARD				6367	6,367		-6,367							
III C-2	CITY OF PORT HUENEME				2048	2,048		-2,048							
III C-2	CITY OF SIMI VALLEY				8011	8,011	0	-8,011		SA	No expenditure and Fed. CFDA #				
III C-2	CITY OF VENTURA				24623	24,623		-24,623							
III C-2	CONAGRA FOODS		42283		15529	57,812		-57,812							
III C-2	HELP OF OJAI				17506	17,506		-17,506							
III C-2	HUMAN SVCS AGENCY		45995	15839	330149	391,983		-391,983							
III C-2	Patricia Jaeger RD				1730	1,730		-1,730							
	TOTAL III C-2							-532,989							
III D	City of Moorpark	COUNSELING			5000	5,000		-5,000							
III D	City of Moorpark	PROMOTION			1000	1,000		-1,000							
III D	City of Oxnard	PROMOTION			1800	1,800		-1,800							
III D	City of Simi Valley	PROMOTION			3000	3,000	0	-3,000		SA	No expenditure and Fed. CFDA #				
III D	City of Ventura	PROMOTION			2646	2,646		-2,646							
III D	HELP of Ojai	PROMOTION			11800	11,800		-11,800							
III D	Patricia Jaeger RD	EDUCATION			5000	5,000		-5,000							
III D	Ventura Cty Medical Aux.	MEDICATION			3200	3,200		-3,200							
	TOTAL III D							-33,446							
III E	Alzheimers Association	Asst Devices			12,302	12,302		-12,302		FA	Unable to identify expenditure				
III E	Alzheimers Association	I&A			1,000	1,000		-1,000		FA	Unable to identify expenditure				
III E	Alzheimers Association	Respite			30,000	30,000		-30,000		FA	Unable to identify expenditure				
III E	Catholic Charities	Asst Devices			1,280	1,280	1,280	0		SA	No Federal CFDA Number				
III E	City of Simi Valley	Asst Devices			3,938	3,938	0	-3,938		SA	No expenditure and Fed. CFDA #				
III E	Conejo Valley Senior Concerns	Respite			42,500	42,500		-42,500							
III E	Home Remedies	Home Security			29,925	29,925		-29,925							
III E	Kids & Families Together	Counseling			9,816	9,816		-9,816							
III E	Loving Heart Hospice	Respite			10,000	10,000		-10,000							
III E	Ventura County Medical Cntr	Training			12,720	12,720		-12,720							
III E	Villa Esperanza	Minor Mod			8,000	8,000		-8,000							
	TOTAL III E							-160,201							
OVRI	Ventura County	Fr. CDA 283			22,060	22,060		-22,060							
	TOTAL OVRI							-22,060							
VII-A	T3-0579-070412-R2	VII OMB		3607	26468	30,075		-30,075							
	TOTAL VII-A							-30,075							
VII-B	Direct	ABUSE PREV		434	3135	3,569		-3,569							

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18															
Analysis of Service Provider Expenditures, Audits and Payments															
FY 2004/05															
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review															
		Service		State	Federal		Expenditures			Cross	Audit				
Program	CONTRACTOR	Provided	NSIP	Funds	Share	Total	S/P Costs	Difference	Reference	Type*					
	TOTAL VII-B							-3,569							
	GRAND TOTALS		161,390	230,058	1,560,535	1,951,983	149,229	-1,802,754							
								Approx. 91% unresolved C.R.							
							Total	1,802,754							
							Less VII-B Direct	-3,569							
							Total Questionned Costs	1,799,185							

Ventura County, Area Agency on Aging
PSA #18
Fiscal Period: FY 05/06

Summary of Questioned Costs

Program Name	FY 05/06	State Fund	Fed. Fund	NSIP
CBSP	(\$98,958)	(\$98,958)		
HICAP	(\$6,000)	(\$6,000)		
III B	(\$346,798)	(\$72,823)	(\$273,975)	
III C-1	(\$653,640)	(\$37,383)	(\$583,421)	(\$32,836)
III C-2	(\$399,209)	(\$18,731)	(\$338,822)	(\$41,656)
III D	(\$36,944)	(\$1,971)	(\$34,973)	
III E	(\$256,996)		(\$256,996)	
OVRI	(\$22,060)		(\$22,060)	
VII	(\$28,433)	(\$3,607)	(\$24,826)	
Grand Total	(\$1,849,038)	(\$239,473)	(\$1,535,073)	(\$74,492)

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18										
Analysis of Service Provider Expenditures, Audits and Payments										
FY 2005/06										
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review										
	CONTRACTOR	Service	State	Federal			EXPENDITURES		Cross	Audit
Program	CONTRACT NUMBER	Provided	Funds	Share	NSIP	TOTAL	S/P Costs	Difference	Reference	Type*
CBSP	CONEJO VALLEY SNR CONCERNS		76,006			76,006		-76,006		
CBSP	FOODSHARE		22,952			22,952		-22,952		
	TOTAL CBSP							-98,958		
HICAP	Grey Law of Ventura Coun	Fr. CDA 230	6,000			6,000		-6,000		
	TOTAL HICAP							-6,000		
III B	Caregivers	Visiting		50,000		50,000		-50,000		
III B	Catholic Charities	Home Mod		40,000		40,000	40,000	0	SA	
III B	Catholic Charities	Personal Care		20,000		20,000	20,000	0	SA	
III B	Catholic Charities	Homemaker		20,000		20,000	20,000	0	SA	
III B	Catholic Charities	Chore		10,000		10,000	10,000	0	SA	
III B	Catholic Charities	Case Mgmt		30,000		30,000	30,000	0	SA	
III B	City of Moorpark	Comm Svcs	18,265	23,985		42,250		-42,250	FA	Unable to identify expenditures.
III B	Elderpride	Comm Svcs		684		684		-684		
III B	Elderpride	Consumer		50,000		50,000		-50,000		
III B	Foodshare	Comm Svcs		5,000		5,000		-5,000		
III B	Grey Law			45,020		45,020		-45,020		
III B	HELP of Ojai	Comm Svcs	8,757	31,243		40,000		-40,000		
III B	HELP of Ojai	Home Mod		12,000		12,000		-12,000		
III B	Home Support Group	Health Care		11,595		11,595		-11,595		
III B	Livingston Memorial	Health		11,000		11,000		-11,000		
III B	Long Term Care	Comm Svcs		4,642		4,642		-4,642		
III B	Long Term Care		45,801	24,079		69,880		-69,880		
III B	Ventura Cty Transport.	Comm Svcs		4,727		4,727	0	-4,727	SA	No expenditure in SA as disclosed
III B	Ventura Cty Transport.			66,500		66,500	66,500	0	SA	
	TOTAL III B							-346,798		
III C-1	CAMARILLO HEALTH CARE DISTRICT			53,833		53,833		-53,833	FA	Unable to identify expenditures.
III C-1	CITY OF FILLMORE			14,157		14,157		-14,157		
III C-1	CITY OF MOORPARK			19,583		19,583		-19,583	FA	
III C-1	CITY OF OXNARD			37,795		37,795	0	-37,795	SA	No expenditure and Fed. CFDA #
III C-1	CITY OF PORT HUENEME			6,776		6,776		-6,776		
III C-1	CITY OF SANTA PAULA			17,315		17,315	17,315	0	SA	Program ID # was wrong
III C-1	CITY OF SIMI VALLEY			36,641		36,641	0	-36,641	SA	No expenditure and Fed. CFDA #
III C-1	CITY OF THOUSAND OAKS			25,003		25,003		-25,003		
III C-1	CITY OF VENTURA			42,514		42,514		-42,514		
III C-1	HELP OF OJAI			50,582		50,582		-50,582		
III C-1	JORDANOS FOOD SERVICE		37,383	280,968	32,836	351,187		-351,187		
III C-1	SAN SALVADOR MISSION			15,569		15,569		-15,569		
	TOTAL III C-1							-653,640		
III C-2	CAMARILLO HEALTH CARE DISTRICT			37,342		37,342		-37,342	FA	
III C-2	CITY OF FILLMORE			10,852		10,852		-10,852		
III C-2	CITY OF MOORPARK			4,524		4,524		-4,524	FA	

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18										
Analysis of Service Provider Expenditures, Audits and Payments										
FY 2005/06										
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review										
	CONTRACTOR	Service	State	Federal			EXPENDITURES		Cross	Audit
Program	CONTRACT NUMBER	Provided	Funds	Share	NSIP	TOTAL	S/P Costs	Difference	Reference	Type*
III C-2	CITY OF OXNARD			21,328		21,328	0	-21,328		SA No expenditure and Fed. CFDA #
III C-2	CITY OF PORT HUENEME			13,269		13,269		-13,269		
III C-2	CITY OF SIMI VALLEY			18,332		18,332	0	-18,332		SA No expenditure and Fed. CFDA #
III C-2	CITY OF VENTURA			62,405		62,405		-62,405		
III C-2	HELP OF OJAI			73,033		73,033		-73,033		
III C-2	JORDANOS FOOD SERVICE		18,731	94,246	41,656	154,633		-154,633		
III C-2	SAN SALVADOR MISSION			3,491		3,491		-3,491		
	TOTAL III C-2							-399,209		
III E	Alzheimers Association	Caregiver		30,000		30,000		-30,000		
III E	Alzheimers Association	Material Aid		20,000		20,000		-20,000		
III E	Camarillo Health Care Dist	Home Security		15,776		15,776		-15,776	FA	Unable to identify expenditure
III E	City of Moorpark	Home Security		6,506		6,506		-6,506	FA	Unable to identify expenditure
III E	Commission on Human C	Home Security		3,050		3,050		-3,050		
III E	Conejo Valley Senior Conc	Caregiver		40,000		40,000		-40,000		
III E	Conejo Valley Senior Concerns	Cmmty Ed		15,000		15,000		-15,000		
III E	HELP of Ojai	Training		10,000		10,000		-10,000		
III E	Home Remedies	Home Mod		3,995		3,995		-3,995		
III E	Home Remedies	Home Mod		15,025		15,025		-15,025		
III E	Home Remedies	Home Mod		14,200		14,200		-14,200		
III E	Kids & Families Together	Counseling		10,000		10,000		-10,000		
III E	Livingston Memorial	In-Home		40,000		40,000		-40,000		
III E	Livingston Memorial	In-Home		15,444		15,444		-15,444		
III E	Loving Heart Hospice	Hospice		10,000		10,000		-10,000		
III E	Villa Esperanza	Home Mod		8,000		8,000		-8,000		
	TOTAL III E							-256,996		
III-D	APEX MEDICAL CORP	Med Mgmt		2,569		2,569		-2,569		
III-D	CITY OF MOORPARK	Nutr Cnslg		5,000		5,000		-5,000	FA	Unable to identify expenditure
III-D	CITY OF MOORPARK	Med Mgmt		375		375		-375	FA	Unable to identify expenditure
III-D	HELP OF OJAI	Dis Prvn Hlth Pm	1,971	3,029		5,000		-5,000		
III-D	HELP OF OJAI	Med Mgmt		5,000		5,000		-5,000		
III-D	VTA CNTY FIRE PROT DIS	Dis Prvn Hlth Pm		19,000		19,000		-19,000		
	TOTAL III D							-36,944		
OVRI	Ventura County	Fr: CDA 283		22,060		22,060		-22,060		
	TOTAL OVRI							-22,060		
VII	Long Term Care	VII OMB	3,607	24,826		28,433		-28,433		
	TOTAL VII							-28,433		
	GRAND TOTAL		239,473	1,738,888	74,492	2,052,853	203,815	(1,849,038)		
								Approx. 89% unresolved C.R.		

Ventura County, Area Agency on Aging
PSA #18
Fiscal Period: FY 06/07

Summary of Questioned Costs

Program Name	FY 06/07	State Fund	Fed. Fund	NSIP
CBSP	(\$98,958)	(\$98,958)		
HICAP	(\$6,000)	(\$6,000)		
III B	(\$338,091)	(\$72,827)	(\$265,264)	
III C-1	(\$203,521)		(\$203,521)	
III C-2	(\$215,824)		(\$215,824)	
III D	(\$33,163)		(\$33,163)	
III E	(\$189,225)		(\$189,225)	
OVRI	(\$22,060)		(\$22,060)	
VII	(\$29,429)	(\$3,607)	(\$25,822)	
Grand Total	(\$1,136,271)	(\$181,392)	(\$954,879)	

Final Notice of Audit Determination Note:

This schedule is not supported by corresponding schedule as a calculation error was not identified. As this has no impact on disallowed costs, the summary of questioned costs was not revised in order to maintain consistency in reports.

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18													
Analysis of Service Provider Expenditures, Audits and Payments													
FY 2006/07													
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review													
	CONTRACTOR	Service	State	Federal									
Program	CONTRACT NUMBER	Provided	Funds	Share	NSIP	TOTAL	AAA Records	Difference	S/P Costs	Difference	Reference	Cross	Audit
CBSP	CONEJO VALLEY SNR CONCERNS	ADCRC	76,006			76,006		76,006		-76,006			
CBSP	FOODSHARE	BROWN BAG	22,952			22,952		22,952	22,952	0			FA
	TOTAL CBSP									-76,006			
HICAP	Grey Law of Ventura County	Fr: CDA 230	6,000			6,000		6,000		-6,000			
	TOTAL HICAP									-6,000			
III B	Caregivers	Visiting		50,000		50,000		50,000		-50,000			
III B	Catholic Charities	(Access)		30,000		30,000		30,000	30,000	0			SA
III B	Catholic Charities	(In-Home)		8,795		8,795		8,795	8795	0			SA
III B	Catholic Charities	(In-Home)		41,800		41,800		41,800	41800	0			SA
III B	Catholic Charities	(In-Home)		1,405		1,405		1,405	1,405	0			SA
III B	Catholic Charities	Home Mod		30,897		30,897		30,897	30,897	0			SA
III B	City of Moorpark	Comm Svcs		45,000		45,000		45,000		-45,000			
III B	City of Oxnard	Comm Svcs	27,026	12,974		40,000		40,000		-40,000			
III B	City of Simi Valley	Comm Svcs		14,000		14,000		14,000		-14,000			
III B	City of Thousand Oaks	Comm Svcs		14,000		14,000		14,000		-14,000			
III B	Elderpride	Consumer		50,000		50,000		50,000		-50,000			
III B	Foodshare	Comm Svcs		5,000		5,000		5,000		-5,000			
III B	Grey Law	Legal Assist		45,020		45,020		45,020		-45,020			
III B	HELP of Ojai	Home Mod		11,100		11,100		11,100	11,100	0	See Note		AP
III B	Long Term Care	Ombudsman	45,801	24,079		69,880		69,880		-69,880			
III B	Ventura Cty Transport.	(Access)		74,000		74,000		74,000	68,809	-5,191			SA
	TOTAL III B									-338,091			
III C-1	CAMARILLO HEALTH CARE DISTRICT			24,388		24,388		24,388		-24,388			
III C-1	CITY OF FILLMORE			9,801		9,801		9,801		-9,801			
III C-1	CITY OF MOORPARK			7,526		7,526		7,526		-7,526			
III C-1	CITY OF OXNARD			37,572		37,572		37,572		-37,572			
III C-1	CITY OF PORT HUENEME			3,968		3,968		3,968	3,968	0			SA
III C-1	CITY OF SANTA PAULA			15,873		15,873		15,873		-15,873			
III C-1	CITY OF SIMI VALLEY			28,164		28,164		28,164		-28,164			
III C-1	CITY OF THOUSAND OAKS			23,295		23,295		23,295	23,260	-35			SA
III C-1	CITY OF VENTURA			23,640		23,640		23,640	23,640	0			SA
III C-1	HELP OF OJAI			46,010		46,010		46,010	46,010	0	See Note		AP
III C-1	SAN SALVADOR MISSION-PIRU			18,611		18,611		18,611		-18,611			
III C-1	SAN SALVADOR MISSION-SESPE			10,683		10,683		10,683		-10,683			
	TOTAL III C-1									-152,653			
III C-2	CAMARILLO HEALTH CARE DISTRICT			60,115		60,115		60,115		-60,115			
III C-2	CITY OF FILLMORE			13,496		13,496		13,496		-13,496			
III C-2	CITY OF MOORPARK			8,128		8,128		8,128		-8,128			
III C-2	CITY OF OXNARD			48,900		48,900		48,900		-48,900			

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18												
Analysis of Service Provider Expenditures, Audits and Payments												
FY 2006/07												
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP= Alternative Procedures; R= Review												
	CONTRACTOR	Service	State	Federal			PAYMENTS		EXPENDITURES		Cross	Audit
Program	CONTRACT NUMBER	Provided	Funds	Share	NSIP	TOTAL	AAA Records	Difference	S/P Costs	Difference	Reference	Type*
III C-2	CITY OF PORT HUENEME			14,712		14,712		14,712	14,678	-34		SA
III C-2	CITY OF SIMI VALLEY			25,018		25,018		25,018		-25,018		
III C-2	CITY OF VENTURA			43,121		43,121		43,121	43,087	-34		SA
III C-2	HELP OF OJAI			74,279		74,279		74,279	74,279	0	See Note	AP
III C-2	SAN SALVADOR MISSION-PIRU			1,483		1,483		1,483		-1,483		
III C-2	SAN SALVADOR MISSION-SESPE			851		851		851		-851		
	TOTAL III C-2									-158,059		
III D	City of Fillmore	EALTH PROMO		1,350		1,350		1,350		-1,350		
III D	HELP OF OJAI	EALTH PROMO		6,800		6,800		6,800	6,800	0	See Note	AP
III D	Pleasant Valley Rec & Park	EALTH PROMO		14,025		14,025		14,025		-14,025		
III D	VTA CNTY FIRE PROT DISTRCT	EALTH PROMO		17,788		17,788		17,788		-17,788		
	TOTAL III D									-33,163		
III E	Alzheimers Association	Material Aid		20,000		20,000		20,000		-20,000		
III E	Alzheimers Association	Respite		40,000		40,000		40,000		-40,000		
III E	Conejo Valley Senior Concerns	Respite		40,000		40,000		40,000		-40,000		
III E	Home Remedies	Home Mod		15,000		15,000		15,000		-15,000		
III E	Home Remedies	Home Security		14,225		14,225		14,225		-14,225		
III E	Kids & Families Together	Counseling		10,000		10,000		10,000		-10,000		
III E	Livingston Memorial	Respite		40,000		40,000		40,000		-40,000		
III E	Loving Heart Hospice	Respite		10,000		10,000		10,000		-10,000		
	TOTAL III E									-189,225		
OVRI	Ventura County	Fr: CDA 283		22,060		22,060		22,060		-22,060		
	TOTAL OVRI									-22,060		
VII	Long Term Care	VII OMB	3,607	25,822		29,429		29,429		-29,429		
	TOTAL VII									-29,429		
	GRAND TOTALS		181,392	1,274,774	0	1,456,166	0	1,456,166	451,480	-1,004,686		
Approx. 72% unresolved C.R.												
NOTE:												
The agency did alternative procedures for this subrecipient and CDA auditor verified with documents they gathered. We determined as follows,												
III B, the agency gathered and collected information from the subrecipient's actual invoice and payroll data in the consistence base.												
III D, the agency verified and provided the actual invoice and backup supporting documents for costs claimed.												
III C, the agency uploaded the subrecipient's general ledger of all expenses account supporting with the payroll allocation and actual general ledger for foods.												
As we conclude to the agency's effort to do this subrecipient's alternative procedure to resolve their contract, we accepted the test result.												

EXHIBIT C

**Prior CDA Final Notice of Audit
Determination**

DEPARTMENT OF AGING

1300 NATIONAL DRIVE, SUITE 200
SACRAMENTO, CA 95834-1992
Internet Home Page: www.aging.ca.gov
TDD Only 1-800-735-2929
FAX Only (916) 9218-2504
Audit Branch (916) 419-7515



November 14, 2007

Victoria Jump, Director
Ventura County Area Agency on Aging
646 County Square Drive, Suite 100
Ventura, California 93003

Dear Ms. Jump:

**FINAL NOTICE OF AUDIT DETERMINATION, TITLE III /VII, TITLE III-E, TITLE V, CBSP, and
OVRI
FISCAL PERIOD JULY 1, 2000 THROUGH JUNE 30, 2004**

Enclosed is the California Department of Aging (CDA) Final Notice of Audit Determination (NAD) for the Title III/VII, Title III-E, Title V, Community-Based Services Program (CBSP) and Ombudsman Volunteer Recruitment Initiative (OVRI) programs for the Ventura County Area Agency on Aging (Agency) for the above fiscal period.

We sent the Agency a Draft NAD reporting our conclusions from our audit review of the Agency's financial closeout reports (reported program expenditures), internal controls, and compliance with grant requirements on August 27, 2007. Our Draft NAD disclosed total questioned costs of \$141,940. The Agency provided additional documentation related to the conclusions in the Draft NAD. Based on our review of additional documentation provided, we have identified \$48,719 in differences between actual and reported expenses for the above-noted fiscal period.

In addition, we noted three audit compliance findings as a result of our review which were presented in the Draft NAD. Audit Finding No. 1 (combined No. 1 and No. 2 of the Draft NAD) and Finding No. 2 (Finding No. 3 of the Draft NAD) discussed in the "Report on Compliance with Grant Requirements" section of the enclosed Final NAD will necessitate current Agency consideration and recommendation implementation. Within 90 days of the date of this Final NAD, we request that the AAA provide the CDA Audit Branch with a corrective action plan documenting implementation of our audit recommendations related to Audit Findings No. 1 and No. 2.

Information from the Final NAD will be used by CDA Accounting and Program staff as a basis for a final close-out of fiscal years 2000/01 to 2003/04 Title III/VII, Title III-E, Title V, CBSP and OVRI grants. As a result of this review, we recommend an adjustment of \$44,930 and \$784 to future funding to the Agency for Title III/VII and Title V questioned costs, respectively, and a return of \$3,005 to CDA for State CBSP questioned costs.



Robert Sessler, Director
Aging and Adult Services Bureau
County Employment and Human Services Department

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If you have any questions regarding the Final NAD, please contact Karen Crosby at (916) 928-8344.

Diane Paulsen, Deputy Director
Administrative Division

Enclosures

cc: Lynn Daucher, Director, CDA
Joyce Fukui, Deputy Director of LTC & Aging Services
Johnna Meyer, Coach, AAA-Based Team B, CDA
Geri Baucom, Fiscal Team Leader, CDA
Scott Hart, Accounting, CDA
Regional Administrator, Region IX, Admin. On Aging, Department of Health and Human Services
Chief, Division of Older Worker Programs, Employment and Training Admin., US Dept. of Labor

**CALIFORNIA DEPARTMENT OF AGING
NOTICE OF AUDIT DETERMINATION**

ORGANIZATION: VENTURA COUNTY AREA AGENCY ON AGING

FISCAL PERIOD: JULY 1, 2000 THROUGH JUNE 30, 2004

PSA: 18

PROGRAMS AND CONTRACT/GRANT NOS.:

Title III/VII, Title III-E, Title V, Community-Based Services Program (CBSP) and Ombudsman Volunteer Recruitment Initiative (OVRI).

FF-0001-18	FC-0102-18	CB-0001-18	TV-0001-18
FF-0102-18	FC-0203-04	CB-0102-18	TV-0102-18
FF-0203-18	FC-0304-04	CB-0203-18	TV-0203-18
FF-0304-18		CB-0304-18	TV-0304-18

The California Department of Aging's (CDA) Audit Branch has completed the review of the audit reports issued by KPMG, LLP, Certified Public Accountants (CPAs), for fiscal period July 1, 2000 through June 30, 2004. We conducted additional testing of records of the Ventura County Area Agency on Aging (Agency) to resolve grant contracts with CDA. The purpose of our review and the tests conducted was to determine:

- The fairness of reports on financial results submitted to CDA;
- The adequacy of internal accounting and administrative controls; and
- The Agency's compliance with applicable laws, regulations, and contract requirements.

REPORT ON FINANCIAL CLOSEOUTS

We reviewed the single audit reports and accounting records of the Agency for the above fiscal period to determine actual and allowable direct and subrecipient expenses of the Title III/VII, Title III-E, Title V, CBSP and OVRI programs. We compared the direct and subrecipient expenses to the amounts reported to CDA on the Financial Closeout Reports (CDA-002, CDA-90, CDA-180, CDA-246 and CDA-270) to determine whether grant-funded expenses are accurate or necessitate adjustment.

Based on our review and information disclosed to us by the Agency, we identified \$48,719 in differences between actual and reported expenses. In Fiscal Years 2000/01, 2001/02, 2002/03 and 2003/04, audited expenses were less than the amounts reported to CDA by \$27,702, \$18,955, \$1,278, and \$784, respectively. Refer to Schedule A for further detail regarding the adjustments.

We determined that, after adjustments shown on Schedule A, the financial closeout reports are materially accurate and fairly present the financial operations of the Title III/VII, Title III-E, Title V, CBSP and OVRI programs.

REPORT ON INTERNAL CONTROL

The opinions on Internal Control over Financial Reporting expressed in the single audit reports by KPMG, LLC, CPAs, who audited the general purpose financial statements of the Agency for the above fiscal period, did not include any reportable conditions or material internal control weaknesses related to the Title III/VII, Title III-E, Title V, CBSP and OVRI programs.

This is consistent with the conclusions reached in our evaluation and testing. Based on the single audit reports and our evaluation and testing, we conclude that the internal control structure used by the Agency is adequate.

REPORT ON COMPLIANCE WITH GRANT REQUIREMENTS

The opinions on Internal Control over Compliance expressed in the single audit reports by KPMG, LLC, CPAs, who audited the compliance of the Agency for the above fiscal period, did not include any instances of noncompliance with laws, regulations, or contract requirements that related to the Title III/VII, Title III-E, Title V, CBSP and OVRI programs.

We conducted additional tests that we consider material to CDA's oversight responsibilities to obtain assurance of the Agency's compliance. Based on the single audit reports and our evaluation and testing, we conclude that, except as noted in Audit Finding #1 and #2, the Agency's operation of the Title III/VII, Title III-E, Title V, CBSP and OVRI programs was in material compliance with applicable laws, regulations, and contract requirements.

AUDIT FINDING #1

The AAA did not perform adequate monitoring of its subrecipients.

CRITERIA

- A. The Title III/VII grant contract between CDA and the Agency for fiscal year July 1, 2003 through June 30, 2004 requires the Contractor in Exhibit B, Article II SCOPE OF WORK, Paragraph 13 to:

"Annually monitor, evaluate, and document subcontractor performance."

- B. The Title III/VII grant contract between CDA and the Agency for fiscal year July 1, 2003 through June 30, 2004 requires the Contractor in Exhibit B, Article III SCOPE OF WORK, Paragraph 12:

“Review, approve and monitor subcontractor budgets and expenditures and any subsequent amendments and revisions to budgets.”

Note: Although the above provisions are from the FY 2003/04 Standard Agreement, it is consistent with the Standard Agreements covering the other three years of the audit period.

- C. Office of Management and Budget (OMB) Circular A-133, Compliant Supplement, Part 3 – Compliance Requirements, Section M states:

“A pass-through entity [Agency] is responsible for . . . *During-the-Award Monitoring* – Monitoring the subrecipient’s use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.”

- D. The Code of Federal Regulations, Title 45, Section 92.40, *Monitoring and Reporting Program Performance*, Paragraph (d) states:

“...the grantee must inform the Federal agency as soon as the following types of conditions become known:

- (1) Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.”

CONDITION

The following deficiencies were noted in the Agency’s monitoring system during our audit fieldwork, which took place in March 2006:

1. Only two of 26 FY 2004/05 subrecipients had actually had fiscal monitoring performed during FY 2004/05. All other fiscal monitoring for FY 2004/05 occurred outside the FY 2004/05 grant year.
2. Ten of 26 FY 2004/05 subrecipients had still not been fiscally monitored as of March 2006.
3. In five of the seven subrecipient files tested, the fiscal monitoring tool used by the Agency was not fully completed.

4. In five of the seven subrecipient files tested, no written results of the fiscal monitoring visit were communicated to the subrecipient.
5. In two of the seven subrecipient files tested, conditions were noted adversely affecting internal and accounting controls. No corrective action plan was issued for either subrecipient for the fiscal monitoring visit that was performed. In addition, no corrective action plan was issued for two subrecipients who had on-site program and nutrition monitoring performed.

EFFECT

- A. The Agency is not in compliance with the grant contract between CDA and the Agency and with applicable Federal regulations.
- B. The Agency does not know if unmonitored subrecipients are in compliance with grant agreement objectives.
- C. The Agency's fiscal monitoring was incomplete since not all of the internal control questions were answered. We could not fully determine the results of the on-site visit.
- D. The subrecipient does not know if they are compliant with the grant agreement or if improvements need to be made to their program(s).
- E. A deficiency left uncorrected will increase risk over internal controls and may cause material misstatement of reported expenditures.

RECOMMENDATIONS

As part of its subrecipient monitoring, the Agency should:

1. perform monitoring on all subrecipients annually;
2. fully complete its monitoring tool for subrecipients and adopt a conclusion stating the Agency's determination of the subrecipient's internal and accounting controls;
3. communicate fiscal monitoring results to its subrecipients in a written letter or report; and
4. issue corrective action plans when a subrecipient's internal and reporting controls are at risk.

AUDIT FINDING #2

The Agency did not have adequate written procedures for, nor did it adequately perform, audit resolutions of subrecipient contracts.

CRITERIA

1. Standard Agreement between CDA and the Agency, Exhibit D, Article X, Paragraph C states:

“The Contractor shall ensure that all subcontractors expending \$500,000 or more in total federal funds have met the audit requirements of the OMB [Office of Management and Budget] Circular A-133.”

Note: Although the above provisions are from the FY 2003/04 Standard Agreement, they are consistent with the standard agreements covering the other three years of the audit period.

2. OMB Circular A-133 §__.400 (d)(4) states that the Agency shall:

“Ensure that subrecipients expending \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year.”

3. Standard Agreement between CDA and the AAA, Exhibit D, Article X, Paragraph F states:

“The Contractor shall have the responsibility of resolving audits of its subcontractors.”

4. Standard Agreement between CDA and the AAA, Exhibit D, Article X, Paragraph G states:

“If the subcontractor is not required to obtain an audit in accordance with Section C of this Article, the Contractor must determine whether the subcontractor expended the funds provided under this Agreement in accordance with applicable laws and regulations.”

5. Office of Management and Budget (OMB) Circular A-133 §__.400 (d)(5)) states that the agency shall:

“Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.”

CONDITION

For the audit period, the Agency did not have adequate procedures for (including complete written procedures), nor did it adequately perform, audit resolutions of subrecipient contracts. The Agency did not always obtain necessary single audits or perform alternative expenditure review procedures for subrecipients as required.

EFFECT

- A. The Agency cannot provide reasonable assurance that the subrecipient administers awards in compliance with laws, regulations and the provisions of grant agreements.
- B. If the Agency does not perform follow-up to single audit findings through issuance of a management letter, the result could be continued noncompliance in subsequent years.
- C. Without complete written procedures, the Agency would not have a reference for transitioning staff to fill behind vacancies.

RECOMMENDATION

The Agency should develop and complete its written desk procedures for subrecipient audit resolution, including addressing alternative procedures when a single audit reporting package is not required or a financial audit is not sufficient to perform contract resolution. In addition, the written procedures should note that the responsibility for reviewing single audit reporting packages is Agency's and not the County Auditor Controller's Office. These completed procedures should be submitted to the CDA Audits Branch within 90 days of this report for review and approval and should be fully implemented by the Agency in its subrecipient audit resolution process.

This NAD represents CDA Audit Branch's resolution of the AAA's contracts for fiscal period July 1, 2000 through June 30, 2004.

Karen Crosby
General Auditor III

Ventura County; PSA #18
FYs 2000/01 - 2003/04
Titles III/VII, III-E and V, and CBSP

Schedule A - Questioned Costs

<i>FY 2000/01</i>		Amount Questioned
Direct Questioned Costs - Title III-B Admin		27,702
<i>Total Questioned Costs for FY 2001/02</i>		<i>27,702</i>
<i>FY 2001/02</i>		Amount Questioned
Direct Questioned Costs - Title III-B Admin		15,690
Subrecipient Questioned Costs*:		
	Title III-E	1,538
	CBSP	1,727
<i>Total Questioned Costs for FY 2001/02</i>		<i>18,955</i>
<i>FY 2002/03</i>		Amount Questioned
Subrecipient Questioned Costs*:	CBSP	1,278
<i>Total Questioned Costs for FY 2002/03</i>		<i>1,278</i>
<i>FY 2003/04</i>		Amount Questioned
Subrecipient Questioned Costs*:	Title V	784
<i>Total Questioned Costs for FY 2003/04</i>		<i>784</i>
<i>Grand Total for All Fiscal Years</i>		<i>48,719</i>

*Unable to determine individual subrecipient differences from Agency records.

EXHIBIT D

Exit Notes on April 24, 2009

**California Department of Aging
Division of Administration
Audit Branch
1300 National Drive, Suite 200
Sacramento, CA 95834**

Summary of Informal Exit Conference on April 24, 2009 at 10:00 A.M. at AAA Site:

- Contract Resolution -- Since no contract resolution has been completed by agency within last several years, and prior audit reports had a finding in this area, and we ask the agency to complete Contract Resolution for fiscal year of 2006/07. Please use the tool and other information provided already to conduct the review. We would suggest you to complete contract resolution for one subrecipient first and provide us with the documents for review, this would ensure that the procedures you follow are according to our requirements. You may contact us (Nithya or James) for any additional technical assistance. The support documents should contain receipts/invoices to validate the costs claimed. Audit resolution can be done according to one the following three methods:
 1. Single Audit Approach - If the subrecipient is a single audit filer (Recipient of federal funds <\$500,000.) then you need to retain a copy of single audit report each year to .conduct an audit. Remember you should identify the funds in the SEFA (Schedule of Expenditures of Federal Awards). Next, you need to look into the subrecipients' accounting records such as ledgers or summary to reconcile your contract amount to their books. In addition. single audit report should identify the correct CFDA number, if they are misidentified or there are any finding related to CDA programs, the agency should initiate corrective action from the subrecipient - by sending recommendation and management decision letter and receiving corrective action from the sub recipient. (Refer Single Audit Requirements guideline that I have provided to Vicky as your reference).
 2. Financial Statement Approach -If the subrecipient is not a single audit filer, they may be required to file Financial Statement by end of either calendar or fiscal year. In this case. you will review and examine the Statement of Functional Expenditure to reconcile with your dollar amount reimbursed to them. In most of cases, the subrecipients may combine entire programs, and then ask for breakdown of each program which will be available in a trial balance or summary statement to tie to the reimbursed amount to subrecipient.
 3. Alternative Approach - This is the last step for the subrecipients who do not file any of reports above - their support documents would include records of all invoices/receipts for the reimbursed amount from you. At this stage, you need to actually verify through their records to ensure everything they claimed are allowable with support documentation. You have to reconcile with their records to ensure if any unearned or unallowable expenditures occurred.
- Fiscal Monitoring - Prior audit reports also disclosed a finding that your agency has not completed any fiscal monitoring for subrecipients. Basically, you need to ensure that subrecipients have adequately procedures and policies for the periodic fiscal assessment. In addition, you need to obtain procedures to identify written procedures for fiscal monitoring and related monitoring tool (we will provide a sample via e-mail from Nithya) for subrecipients. The fiscal monitoring tool is the form of the questionnaire. However, you must do on site every two years (check with your provision of CDA standard agreement).

- Records and Supporting Source Documentations - At this time, we cannot validate much of your records since all the records are self generated, and no supporting source documentations was attached to your claims. We acknowledged that you are going to implement new policies and procedures to substantiate the claims. Your Auditor--Controller's Office will also implement some procedures to get more supporting source documentations when they process the payments on claims. In addition, the agency agreed to work on the cut off dates in order to implement the year end processing to match or fully reconcile the records with Auditor-Controller's Office.
- Accounting Procedures - You will develop adequate accounting codes to appropriately allocate all expenditures to track and trace them for the reporting purpose.
- Status - MSSP has been done, and result is following per our verification of YTD Expenditures Report (Electronic version provided by Melvin)

FY04/05	Questioned Costs	\$4,051
FY05/06	No Questioned Costs	
FY06/07	Questioned Costs	\$33,133

You can review my working papers with your additional supporting documents to change the results of above questioned costs. Please be aware that we are still request to have few items I selected to verify through the actual supporting documentations in order to me finalize my audit result (See notes on my working papers).

AAA - Audit Resolution and Fiscal Monitoring not yet done

Expenditure and Payments for Subrecipients are not completed due to unavailability of support documents. Please note that we verified sample selected payments to Subrecipients in fiscal year 2006/07 at Auditor-Controller Office, and we still could not verify due to lacking of support documentations from Subrecipients

Direct Costs of AAA and Support Services are not completed due to unavailability of support documents

- Tool - We will provide to your fiscal officer of the fiscal monitoring tool when we return back to office. Nithya will complete this request. In addition, we already provided Contract Resolution Tool and Guideline for Single Audit Report Requirements. We recommend you to use those tools and you may develop your own tools based on the concepts we already provided to you. We want to you know that we always available if you have any further questions.

At last, I would like to appreciate Auditor-Controller Office staff who we worked with, and special thanks to Kathleen O'Keefe, Sandy Klein, and other staff. In addition, special thanks to Melvin Siazon, Fiscal Officer of AAA, and Vicky Jump, Director of AAA. At this point, I have not determined when are we going to return back, I will leave this option open until Melvin completes fiscal year 06/07 of Contract Resolution as we agreed upon at Auditor-Controller Office on April 22, 2009.

Exhibit D

EXHIBIT E

Revised Questioned Costs

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18
Summary of Unresolved Contract Resolutions
Fiscal Years 2004/05 through 2006/07

Fiscal Year	Total Contract Payments Claimed	Total Amount Resolved	Amount Not Resolved/Questioned Costs
2004/05	1,948,414	251,592	1,696,822
2005/06	2,052,853	353,706	1,699,147
2006/07	1,456,166	502,500	953,666
TOTAL	5,457,433	1,107,798	4,349,635

No. of Additional Pages Submitted for Review: 670

Fiscal Year	Amount Resolved During Site Visit	Additional Amount Resolved Based on Documentation Submitted Subsequent to Original Draft	Total Amount Resolved
2004/05	149,229	102,363	251,592
2005/06	203,815	149,891	353,706
2006/07	319,895	182,605	502,500
TOTAL	672,939	434,859	1,107,798

Final Notice of Audit Determination Note:

This schedule is not supported by corresponding schedules as a calculation error was not identified. As this has no impact on disallowed costs, the summary of questioned costs was not revised in order to maintain consistency in reports.

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18													
Analysis of Contract Resolution Submitted Documents													
FY 2004/05													
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP= Alternative Procedures; R= Review; SF-SAC= Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations													
Program	CONTRACTOR	Service Provided	State Funds	Federal Share	NSIP	Total	S/P Costs	Difference	Email Notice	No. of Pages in Attachments	Status	Audit Type*	Comments
III B	Caregivers	VISITING		49,500		49,500	49,500	0	FY 2004/05 Caregivers #1	26	Resolved	AP	We accepted Payroll Register and Summary of expenses
SUBTOTAL			0	49,500	0	49,500	49,500	0					
III C-1	City of Fillmore			2,873		2,873	0	-2,873	FY 2004-05 City of Fillmore #1	2	Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-2	City of Fillmore			5,427		5,427	0	-5,427	FY 2004-05 City of Fillmore #1		Not Resolved	SA	The Single Audit does not include CDA Programs.
SUBTOTAL			0	8,300	0	8,300	0	-8,300					
III B	City of Moorpark	COMM SVCS		4,177		4,177	0	-4,177	FY 2004-05 City of Moorpark	2	Not Resolved	SA	The Single Audit does not include CDA Programs.
III B	City of Moorpark	COMM SVCS	39,782	0		39,782	0	-39,782	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-1	City of Moorpark			1,542		1,542	0	-1,542	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-2	City of Moorpark			3,176		3,176	0	-3,176	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III D	City of Moorpark	COUNSELING		5,000		5,000	0	-5,000	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III D	City of Moorpark	PROMOTION		1,000		1,000	0	-1,000	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
SUBTOTAL			39,782	14,895	0	54,677	0	-54,677					
III C-1	City of Oxnard			16,020		16,020	0	-16,020	FY 2004-05 City of Oxnard	197	Not Resolved	FA/SF-SAC	The Comprehensive Annual Financial Report does not break down expenditures by program. Our programs are not included in the Single Audit per the SF-SAC.
III C-2	City of Oxnard			6,367		6,367	0	-6,367	FY 2004-05 City of Oxnard		Not Resolved	FA/SF-SAC	The Comprehensive Annual Financial Report does not break down expenditures by program. Our programs are not included in the Single Audit per the SF-SAC.
III D	City of Oxnard	PROMOTION		1,800		1,800	0	-1,800	FY 2004-05 City of Oxnard		Not Resolved	FA/SF-SAC	The Comprehensive Annual Financial Report does not break down expenditures by program. Our programs are not included in the Single Audit per the SF-SAC.
SUBTOTAL			0	24,187	0	24,187	0	-24,187					
III C-1	City of Port Hueneme			1,666		1,666	1,666	0	FY 2004-05 City of Port Hueneme #1	1	Resolved	SA	The Single Audit SEFA uses the incorrect CFDA #s for III-B and III-C. The SEFA uses the NSIP CFDA # 93.053 and lumps III-B and III-C expenditures into this . The correct CFDA # for III-B is 93.044 and for III-C it is 93.045. The SEFA does not discretely display State funded expenditures as required by the contract.
III C-2	City of Port Hueneme			2,048		2,048	2,048	0	FY 2004-05 City of Port Hueneme #1		Resolved	SA	The Single Audit SEFA uses the incorrect CFDA #s for III-B and III-C. The SEFA uses the NSIP CFDA # 93.053 and lumps III-B and III-C expenditures into this . The correct CFDA # for III-B is 93.044 and for III-C it is 93.045.
SUBTOTAL			0	6,652	0	6,652	3,714	0					
III B	City of Simi Valley	COMM SVCS		1,317		1,317	0	-1,317	FY 2004-05 City of Simi Valley	13	Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-1	City of Simi Valley			7,913		7,913	0	-7,913	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-2	City of Simi Valley			8,011		8,011	0	-8,011	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
III D	City of Simi Valley	PROMOTION		3,000		3,000	0	-3,000	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
III E	City of Simi Valley	Asst Devices		3,938		3,938	0	-3,938	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
SUBTOTAL			0	24,179	0	24,179	0	-24,179					
III C-1	City of Thousand Oaks			8,295		8,295	8,295	0	FY 2004-05 City ofThousand Oaks #1	11	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
SUBTOTAL			0	8,295	0	8,295	8,295	0					
III C-1	City of Ventura			5,585		5,585	5,585	0	FY 2004-05 City of Ventura #1	35	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
III C-2	City of Ventura			24,623		24,623	24,623	0	FY 2004-05 City of Ventura #1		Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
III D	City of Ventura	PROMOTION		2,646		2,646	2,646	0	FY 2004-05 City of Ventura #1		Resolved	SA	The SEFA does not discretely display state funded expenditures as per the contract.
SUBTOTAL			0	32,854	0	32,854	32,854	0					
III C-1	Conagra Foods			59,375	31,186	90,561		-90,561	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
III C-2	Conagra Foods			15,529	42,283	57,812		-57,812					
SUBTOTAL			0	74,904	73,469	148,373	0	-148,373					
III C-1	Human Svcs Agency		16,559	283,188	41,926	341,673		-341,673	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
III C-2	Human Svcs Agency		15,839	330,149	45,995	391,983		-391,983	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
SUBTOTAL			32,398	613,337	87,921	733,656	0	-733,656					

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18													
Analysis of Contract Resolution Submitted Documents													
FY 2004/05													
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations													
Program	CONTRACTOR	Service Provided	State Funds	Federal Share	NSIP	Total	S/P Costs	Difference	Email Notice	No. of Pages in Attachments	Status	Audit Type*	Comments
III B	Long Term Care	COMM SVCS		3,000		3,000	0	-3,000	FY 2004-05 Long Term Care #1	13	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
III B	Long Term Care	OMBUDSMAN	45,801	24,079		69,880	0	-69,880	FY 2004-05 Long Term Care #1		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
	SUBTOTAL		45,801	27,079	0	72,880	0	-72,880					
III C-1	Patricia Jaeger RD			7,259		7,259		-7,259	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
III C-2	Patricia Jaeger RD			1,730		1,730		-1,730	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
III D	Patricia Jaeger RD	EDUCATION		5,000		5,000		-5,000	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
	SUBTOTAL		0	13,989	0	13,989	0	-13,989					
III C-1	Stevenson's			30,432		30,432		-30,432	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
III B	Stevenson's	COMM SVCS		24,363		24,363		-24,363	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
	SUBTOTAL		0	54,795	0	54,795	0	-54,795					
III E	Ventura County Medical Cntr	Training		12,720		12,720		-12,720	FY 2004-05 Direct Expenses	Email #14	Not Resolved	Email Reqst	See Above Comments for Email #14
	SUBTOTAL		0	12,720	0	12,720	0	-12,720					
III E	Villa Esperanza	Minor Mod		8,000		8,000	8,000	0	FY 2004-05 Villa Esperanza #1	9	Resolved	FA	No CFDA number is reported; These funds are reported on the Schedule of Revenues and Expenditures of Nonfederal Awards when these are federal funds with CFDA # 93.052 for III-E.
	SUBTOTAL		0	8,000	0	8,000	8,000	0					
GRAND TOTAL			229,624	1,557,400	161,390	1,948,414	251,592	-1,696,822					
									87% Unresolved Contract Resolutions				

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18													
Analysis of Contract Resolution Submitted Documents													
FY 2005/06													
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC= Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations													
	CONTRACTOR	Service	State	Federal			EXPENDITURES		Email	No. of Pages in		Audit	
Program	CONTRACT NUMBER	Provided	Funds	Share	NSIP	TOTAL	S/P Costs	Difference	Notices	Attachments	Status	Type*	Comments
III-D	Apex Medical Group	Med Mgmt		2,569		2,569		-2,569	FY 2005/06 Direct Expenses	Email #33	Not Resolved	Email Request	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
	SUBTOTAL		0	2,569	0	2,569	0	-2,569					
III C-1	City of Fillmore			14,157		14,157	0	-14,157	FY 2005-06 City of Fillmore #1	2	Not Resolved	SA	The Single Audit does not include CDA Programs
III C-2	City of Fillmore			10,852		10,852	0	-10,852	FY 2005-06 City of Fillmore #1		Not Resolved	SA	The Single Audit does not include CDA Programs
	SUBTOTAL		0	25,009	0	25,009	0	-25,009					
III B	City of Moorpark	Comm Svcs	18,265	23,985		42,250	0	-42,250	FY 2005-06 City of Moorpark #1	6	Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III C-1	City of Moorpark			19,583		19,583	0	-19,583	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III C-2	City of Moorpark			4,524		4,524	0	-4,524	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III E	City of Moorpark	Home Security		6,506		6,506	0	-6,506	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III-D	City of Moorpark	Nutr Cnslg		5,000		5,000	0	-5,000	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III-D	City of Moorpark	Med Mgmt		375		375	0	-375	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
	SUBTOTAL		18,265	59,973	0	78,238	0	-78,238					
III C-1	City of Port Hueneme			6,776		6,776	0	-6,776	FY 2005-06 City of Port Hueneme #1	5	Not Resolved	SF-SAC	The SF-SAC is not signed by cerifying official or auditor. No Single Audit was provided.
III C-2	City of Port Hueneme			13,269		13,269	0	-13,269	FY 2005-06 City of Port Hueneme #1		Not Resolved	SF-SAC	The SF-SAC is not signed by cerifying official or auditor. No Single Audit was provided.
	SUBTOTAL		0	20,045	0	20,045	0	-20,045					
III C-1	City of Simi Valley			36,641		36,641	0	-36,641	FY 2004-05 City of Simi Valley	12	Not Resolved	SA	The Single Audit does not include CDA Programs
III C-2	City of Simi Valley			18,332		18,332	0	-18,332	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs
	SUBTOTAL		0	54,973	0	54,973	0	-54,973					
III C-1	City of Thousand Oaks			25,003		25,003	25,003	0	FY 2005-06 City of Thousand Oaks #1	13	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
	SUBTOTAL		0	25,003	0	25,003	25,003	0					
III C-1	City of Ventura			42,514		42,514	42,514	0	FY 2005-06 City of Ventura #1	11	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
III C-2	City of Ventura			62,405		62,405	62,405	0	FY 2005-06 City of Ventura #1		Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
	SUBTOTAL		0	104,919	0	104,919	104,919	0					
III E	Commission on Human Concerns	Home Security		3,050		3,050	2,550	-500	FY 2005-06 Commission on Human Concerns #1	4	Resolved	AP	Partially resolved based on the invoices detailing expenses incurred by Subcontractor
	SUBTOTAL		0	3,050	0	3,050	2,550	-500					
III C-1	Jordanos Food Service		37,383	280,968	32,836	351,187		-351,187	FY 2005/06 Direct Expenses	Email #33	Not Resolved	Email Request	See Above Comments for Email #33
III C-2	Jordanos Food Service		18,731	94,246	41,656	154,633		-154,633	FY 2005/06 Direct Expenses	Email #33	Not Resolved	Email Request	See Above Comments for Email #33
	SUBTOTAL		56,114	375,214	74,492	505,820	0	-505,820					
III E	Kids & Families Together	Counseling		10,000		10,000		-10,000					
	SUBTOTAL		0	10,000	0	10,000	0	-10,000					
III E	Livingston Memorial	In-Home		15,444		15,444	15,444	0	FY 2005-06 Livingston Memorial #1	4	Resolved	AP	Resolved based on the invoices detailing expenses incurred by Subcontractor
	SUBTOTAL		0	66,444	0	66,444	15,444	-51,000					
III B	Long Term Care	Comm Svcs		4,642		4,642	0	-4,642	FY 2005-06 Long Term Care Services #1	11	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18													
Analysis of Contract Resolution Submitted Documents													
FY 2005/06													
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations													
	CONTRACTOR	Service	State	Federal			EXPENDITURES		Email	No. of Pages in		Audit	
Program	CONTRACT NUMBER	Provided	Funds	Share	NSIP	TOTAL	S/P Costs	Difference	Notices	Attachments	Status	Type*	Comments
III B	Long Term Care		45,801	24,079		69,880	0	-69,880	FY 2005-06 Long Term Care Services #1		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
VII	Long Term Care	VII OMB	3,607	24,826		28,433	0	-28,433	FY 2005-06 Long Term Care Services #1		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
	SUBTOTAL		49,408	53,547	0	102,955	0	-102,955					
III B	Ventura Cty Transport.	Comm Svcs		4,727		4,727	1,975	-2,752	FY 2005-06 Ventura County Transp. Com	1	Partially Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
	SUBTOTAL		0	71,227	0	71,227	68,475	-2,752					
III-D	VTA Cnty Fire Prot Dist	Dis Prvn Hlth Prm		19,000		19,000		-19,000	FY 2005/06 Direct Expenses	Email #33	Not Resolved	Email Request	See Above Comments for Email #33
	SUBTOTAL		0	19,000	0	19,000	0	-19,000					
GRAND TOTAL			239,473	1,738,888	74,492	2,052,853	353,706	-1,699,147		69			
								83%	Unresolved Contract Resolutions				

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18													
Analysis of Contract Resolution Submitted Documents													
FY 2006/07													
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations													
	CONTRACTOR	Service	State	Federal			EXPENDITURES		Email	No. of Pages in		Audit	
Program	CONTRACT NUMBER	Provided	Funds	Share	NSIP	TOTAL	S/P Costs	Difference	Notice	Attachments	Status	Type*	Comments
III C-1	Camarillo Health Care District			24,388		24,388	24,388	0	FY 2006-07 Camarillo Health Care D	101	Resolved	AP	We accepted Payroll Register and Summary of expenses
III C-2	Camarillo Health Care District			60,115		60,115	60,115	0	FY 2006-07 Camarillo Health Care Dis		Resolved	AP	We accepted Payroll Register and Summary of expenses
SUBTOTAL			0	84,503	0	84,503	84,503	0					
III B	Caregivers	Visiting		50,000		50,000	50,000	0	FY 2006-07 Caregivers #1	41	Resolved	AP	We accepted Payroll Register and Summary of expenses
SUBTOTAL			0	50,000	0	50,000	50,000	0					
III C-1	City of Fillmore			9,801		9,801	0	-9,801	FY 2006-07 City of Fillmore #1	7	Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III C-2	City of Fillmore			13,496		13,496	0	-13,496	FY 2006-07 City of Fillmore #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III D	City of Fillmore	Health Promo		1,350		1,350	0	-1,350	FY 2006-07 City of Fillmore #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
SUBTOTAL			0	24,647	0	24,647	0	-24,647					
III C-1	City of Port Hueneme			3,968		3,968	3,968	0	FY 2006-07 City of Port Hueneme #1	10	Resolved	SA	The SEFA reports the incorrect CFDA # for III-C programs. The CFDA # 93.053 is for NSIP funds. The correct CFDA # for III-C programs is 93.045.
III C-2	City of Port Hueneme			14,712		14,712	14,678	-34	FY 2006-07 City of Port Hueneme #1		Resolved	SA	The SEFA reports the incorrect CFDA # for III-C programs. The CFDA # 93.053 is for NSIP funds. The correct CFDA # for III-C programs is 93.045.
SUBTOTAL			0	18,680	0	18,680	18,646	-34					
III C-1	City of Santa Paula			15,873		15,873	0	-15,873	FY 2006-07 City of Santa Paula #1	63	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
SUBTOTAL			0	15,873	0	15,873	0	-15,873					
III B	City of Thousand Oaks	Comm Svcs		14,000		14,000	0	-14,000	06-07 City of Thousand Oaks #1	12	Not Resolved	SA	The SEFA does not list the CFDA # 93.044 for Program III-B
III C-1	City of Thousand Oaks			23,295		23,295	23,260	-35	06-07 City of Thousand Oaks #1		Resolved	SA	
SUBTOTAL			0	37,295	0	37,295	23,260	-14,035					
III C-1	City of Ventura			23,640		23,640	23,640	0	FY 2006-07 City of Ventura #1	11	Resolved	SA	
III C-2	City of Ventura			43,121		43,121	43,087	-34	FY 2006-07 City of Ventura #2		Resolved	SA	
SUBTOTAL			0	66,761	0	66,761	66,727	-34					
CBSP	Foodshare	Brown Bag	22,952			22,952	22,952	0	06-07 Food Share #1	24	Resolved	FA	
III B	Foodshare	Comm Svcs		5,000		5,000	0	-5,000	06-07 Food Share #1		Not Resolved	FA	The SEFA provided was for FY 07/08 rather than FY06/07. The Statement of Functional Expenses does not break down expenditures for the III-B program
SUBTOTAL			22,952	5,000	0	27,952	22,952	-5,000					
III B	Grey Law	Legal Assist		45,020		45,020	45,020	0	FY 2006-07 Grey Law #1	16	Resolved	AP	
HICAP	Grey Law of Ventura County	Fr: CDA 230	6,000			6,000	6,000	0	FY 2006-07 Grey Law #1		Resolved	AP	
SUBTOTAL			6,000	45,020	0	51,020	51,020	0					
III B	Long Term Care	Ombudsman	45,801	24,079		69,880	0	-69,880	FY 2006-07 Long Term Care Service	4	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
VII	Long Term Care	VII OMB	3,607	25,822		29,429	0	-29,429	FY 2006-07 Long Term Care Services #1		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
SUBTOTAL			49,408	49,901	0	99,309	0	-99,309					
III D	Pleasant Valley Rec & Park	Health Promo		14,025		14,025	0	-14,025	06-07 Pleasant Valley Park #1	3	Not Resolved	AP	Financial Closeout Report for FY 06/07 indicates \$14,000 grant award is for Title III-B One-Time-Only, not III D.
SUBTOTAL			0	14,025	0	14,025	0	-14,025					
GRAND TOTAL			181,392	1,274,774	0	1,456,166	502,500	-819,163	292				
									56%	Unresolved Contract Resolutions			

EXHIBIT F

Final Notice of Audit Determination

Working Schedules: Summary of Questioned Costs

- **Exhibit F-1 Summary of Questioned Costs for FY 2004/05**
- **Exhibit F-2 Summary of Questioned Costs for FY 2005/06**

Ventura County Area Agency on Aging
PSA #18
Fiscal Period: FY 04/05

Working Schedule of Summary of Questioned Costs

CDA 180 CLOSEOUT REPORT			STATE FUNDS				FEDERAL FUNDS				NSIP FUNDS			
Program Name	Reference	Total State, Federal, and NSIP per Closeout (a)=b+f+j	State Fund Per Closeout (b)	Excluding Direct Expenses Originally Reported as Subcontractor Payment (c)	% Ratio (d)	Disallowed Cost as Unresolved Fund Based on % Ratio (e)=(b - c)*d	Fed. Fund Per Closeout (f)	Excluding Direct Expenses Originally Reported as Subcontractor Payment (g)	% Ratio (h)	Disallowed Cost as Unresolved Fund Based on % Ratio (i)=(f - g)*h	NSIP Per Closeout (j)	Excluding Direct Expenses Originally Reported as Subcontractor Payment (k)	% Ratio (l)	Disallowed Cost as Unresolved Fund Based on % Ratio (m)=(j - k)*l
CBSP	<CDA 180 p.15>	\$98,958	\$98,958											
HICAP	<CDA 230 p.2>	\$6,000	\$6,000											
III B	<CDA 180 p.5>	\$522,736	\$88,661		37.11%	\$32,902	\$434,075	\$24,363	7.02%	\$28,762				
III C-1	<CDA 180 p.8>	\$540,669	\$16,559	\$16,559			\$450,998	\$349,822	32.66%	\$33,044	\$73,112	\$73,112		\$0
III C-2	<CDA 180 p.9>	\$532,989	\$15,839	\$15,839			\$428,872	\$331,879	24.62%	\$23,880	\$88,278	\$45,995	24.62%	\$10,410
III D	<CDA 180 p.10>	\$33,446					\$33,446	\$5,000	3.38%	\$961				
III E	<CDA 180 p.13>	\$161,481					\$161,481	\$12,720	26.49%	\$39,407				
OVRI	<CDA 002 p.1>	\$22,060					\$22,060							
VII - A	<CDA 180 p.10>	\$30,075	\$3,607				\$26,468							
Grand Total		\$1,948,414	\$229,624	\$32,398		\$32,902	\$1,557,400	\$723,784		\$126,054	\$161,390	\$119,107		\$10,410
			↓↓	<Exh. G-4>	↑↑		↓↓	<Exh. G-4>	↑↑		↓↓	<Exh. G-4>	↑↑	

Questioned Costs

Σ↓↓ = Direct	\$875,289
Σ↑↑ = Contracted	\$169,366
	<u>\$1,044,655</u>
	<Sch. A-1>

Footnote: The County requested these figures (Col. c, g, k) be excluded from contractor payments and included as direct expense.

Ventura County Area Agency on Aging

PSA #18

Fiscal Period: FY 05/06

Working Schedule of Summary of Questioned Costs

CDA 180 CLOSEOUT REPORT			STATE FUNDS				FEDERAL FUNDS				NSIP FUNDS			
Program Name	Reference	Total State, Federal, and NSIP per Closeout (a)=b+f+j	State Fund Per Closeout (b)	Excluding Direct Expenses Originally Reported as Subcontractor Payment (c)	% Ratio (d)	Disallowed Cost as Unresolved Fund Based on % Ratio (e)=(b - c)*d	Fed. Fund Per Closeout (f)	Excluding Direct Expenses Originally Reported as Subcontractor Payment (g)	% Ratio (h)	Disallowed Cost as Unresolved Fund Based on % Ratio (i)=(f - g)*h	NSIP Per Closeout (j)	Excluding Direct Expenses Originally Reported as Subcontractor Payment (k)	% Ratio (l)	Disallowed Cost as Unresolved Fund Based on % Ratio (m)=(j - k)*l
CBSP	<CDA 180 p.15>	\$98,958	\$98,958											
HICAP	<CDA 230 p.2>	\$6,000	\$6,000											
III B	<CDA 180 p.5>	\$533,298	\$72,823		37.11%	\$27,025	\$460,475		7.02%	\$32,325				
III C-1	<CDA 180 p.8>	\$670,955	\$37,383	\$37,383			\$600,736	\$280,968	32.66%	\$104,436	\$32,836	\$32,836		\$0
III C-2	<CDA 180 p.9>	\$399,209	\$18,731	\$18,731			\$338,822	\$94,246	24.62%	\$60,215	\$41,656	\$41,656		\$0
III D	<CDA 180 p.10>	\$36,944	\$1,971		0%	\$0	\$34,973	\$21,569	3.38%	\$453				
III E	<CDA 180 p.13>	\$256,996					\$256,996		26.49%	\$68,078				
OVRI	<CDA 002 p.1>	\$22,060					\$22,060							
VII - A	<CDA 180 p.10>	\$28,433	\$3,607				\$24,826							
Grand Total		\$2,052,853	\$239,473	\$56,114		\$27,025	\$1,738,888	\$396,783		\$265,507	\$74,492	\$74,492		\$0
<Sch. G-2>			↓↓ <Exh. G-4> ↑↑				↓↓ <Exh. G-4> ↑↑				↓↓ <Exh. G-4> ↑↑			

Questioned Costs

Σ↓↓ = Direct	\$527,389
Σ↑↑ = Contracted	\$292,532
	\$819,921
<Sch. A-2>	

Footnote: The County requested these figures (Col. c, g, k) be excluded from contractor payments and included as direct expense.

EXHIBIT G

Final Notice of Audit Determination Final Summary of Analysis

- **Exhibit G-1 Fiscal Period of 2004/05**
- **Exhibit G-2 Fiscal Period of 2005/06**
- **Exhibit G-3 Fiscal Period of 2006/07**

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18
Analysis of Contract Resolution Submitted Documents
FY 2004/05

Final Summary of Analysis Based on All Documents We Received as of April 30, 2010 (Including Disallowed Costs) - I

**Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations*

Program	CONTRACTOR	Service Provided	State Funds	Federal Share	NSIP	Total	S/P Costs	Expenditures Difference	Email Notice	No. of Pages in Attachments	Status	Audit Type*	Comments
III E	Alzheimers Association	Asst Devices		12,302		12,302		(12,302)			Not Resolved	FA	Unable to identify expenditure
III E	Alzheimers Association	I&A		1,000		1,000		(1,000)			Not Resolved	FA	Unable to identify expenditure
III E	Alzheimers Association	Respite		30,000		30,000		(30,000)			Not Resolved	FA	Unable to identify expenditure
	SUBTOTAL		0	43,302	0	43,302	0	(43,302)					
III C-1	Camarillo Healthcare			12,202		12,202		(12,202)			Not Resolved		
III C-2	Camarillo Healthcare			14,306		14,306		(14,306)			Not Resolved		
III B	Camarillo Healthcare District	COMM SVCS		1,094		1,094		(1,094)			Not Resolved		
	SUBTOTAL		0	27,602	0	27,602	0	(27,602)					
III B	Caregivers	VISITING		49,500		49,500	49,500	0	FY 2004/05 Caregivers #1	26	Resolved	AP	We accepted Payroll Register and Summary of expenses
	SUBTOTAL		0	49,500	0	49,500	49,500	0					
III B	Catholic Charities	CASE MGT		30,583		30,583	30,583	0			Resolved	SA	
III B	Catholic Charities	CHORE	0	7,795		7,795	7,795	0			Resolved	SA	
III B	Catholic Charities	HOMEMAKER	0	11,068		11,068	11,068	0			Resolved	SA	
III B	Catholic Charities	MINOR MOD		24,416		24,416	24,416	0			Resolved	SA	
III B	Catholic Charities	PERSONAL CARE		2,564		2,564	2,564	0			Resolved	SA	
III E	Catholic Charities	Asst Devices		1,280		1,280	1,280	0			Resolved	SA	No Federal CFDA Number
	SUBTOTAL		0	77,706	0	77,706	77,706	0					
III C-1	City of Fillmore			2,873		2,873	0	(2,873)	FY 2004-05 City of Fillmore #1	2	Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-2	City of Fillmore			5,427		5,427	0	(5,427)	FY 2004-05 City of Fillmore #1		Not Resolved	SA	The Single Audit does not include CDA Programs.
	SUBTOTAL		0	8,300	0	8,300	0	(8,300)					
III B	City of Moorpark	COMM SVCS		4,177		4,177	0	(4,177)	FY 2004-05 City of Moorpark	2	Not Resolved	SA	The Single Audit does not include CDA Programs.
III B	City of Moorpark	COMM SVCS	39,782	0		39,782	0	(39,782)	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-1	City of Moorpark			1,542		1,542	0	(1,542)	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-2	City of Moorpark			3,176		3,176	0	(3,176)	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III D	City of Moorpark	COUNSELING		5,000		5,000	0	(5,000)	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
III D	City of Moorpark	PROMOTION		1,000		1,000	0	(1,000)	FY 2004-05 City of Moorpark		Not Resolved	SA	The Single Audit does not include CDA Programs.
	SUBTOTAL		39,782	14,895	0	54,677	0	(54,677)					
III C-1	City of Oxnard			16,020		16,020	0	(16,020)	FY 2004-05 City of Oxnard	197	Not Resolved	FA/SF-SAC	The Comprehensive Annual Financial Report does not break down expenditures by program. Our programs are not included in the Single Audit per the SF-SAC.
III C-2	City of Oxnard			6,367		6,367	0	(6,367)	FY 2004-05 City of Oxnard		Not Resolved	FA/SF-SAC	The Comprehensive Annual Financial Report does not break down expenditures by program. Our programs are not included in the Single Audit per the SF-SAC.
III D	City of Oxnard	PROMOTION		1,800		1,800	0	(1,800)	FY 2004-05 City of Oxnard		Not Resolved	FA/SF-SAC	The Comprehensive Annual Financial Report does not break down expenditures by program. Our programs are not included in the Single Audit per the SF-SAC.
	SUBTOTAL		0	24,187	0	24,187	0	(24,187)					
III B	City of Port Hueneme	COMM SVCS		2,938		2,938	2,938	0			Resolved	SA	Total combined with III C-2
III C-1	City of Port Hueneme			1,666		1,666	1,666	0	FY 2004-05 City of Port Hueneme #1	1	Resolved	SA	The Single Audit SEFA uses the incorrect CFDA #s for III-B and III-C. The SEFA uses the NSIP CFDA # 93.053 and lumps III-B and III-C expenditures into this . The correct CFDA # for III-B is 93.044 and for III-C it is 93.045. The SEFA does not discretely display State funded expenditures as required by the contract.

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18
Analysis of Contract Resolution Submitted Documents
FY 2004/05

Final Summary of Analysis Based on All Documents We Received as of April 30, 2010 (Including Disallowed Costs) - I

**Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations*

Program	CONTRACTOR	Service Provided	State Funds	Federal Share	NSIP	Total	Expenditures S/P Costs	Difference	Email Notice	No. of Pages in Attachments	Status	Audit Type*	Comments
III C-2	City of Port Hueneme			2,048		2,048	2,048	0	FY 2004-05 City of Port Hueneme #1		Resolved	SA	The Single Audit SEFA uses the incorrect CFDA #s for III-B and III-C. The SEFA uses the NSIP CFDA # 93.053 and lumps III-B and III-C expenditures into this. The correct CFDA # for III-B is 93.044 and for III-C it is 93.045.
	SUBTOTAL		0		0	6,652	6,652	0					
III C-1	City of Santa Paula			5,746		5,746		(5,746)			Not Resolved		
	SUBTOTAL		0	5,746	0	5,746	0	(5,746)					
III B	City of Simi Valley	COMM SVCS		1,317		1,317	0	(1,317)	FY 2004-05 City of Simi Valley	13	Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-1	City of Simi Valley			7,913		7,913	0	(7,913)	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
III C-2	City of Simi Valley			8,011		8,011	0	(8,011)	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
III D	City of Simi Valley	PROMOTION		3,000		3,000	0	(3,000)	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
III E	City of Simi Valley	Asst Devices		3,938		3,938	0	(3,938)	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs.
	SUBTOTAL		0	24,179	0	24,179	0	(24,179)					
III C-1	City of Thousand Oaks			8,295		8,295	8,295	0	FY 2004-05 City of Thousand Oaks #1	11	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
	SUBTOTAL		0	8,295	0	8,295	8,295	0					
III C-1	City of Ventura			5,585		5,585	5,585	0	FY 2004-05 City of Ventura #1	35	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
III C-2	City of Ventura			24,623		24,623	24,623	0	FY 2004-05 City of Ventura #1		Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
III D	City of Ventura	PROMOTION		2,646		2,646	2,646	0	FY 2004-05 City of Ventura #1		Resolved	SA	The SEFA does not discretely display state funded expenditures as per the contract.
	SUBTOTAL		0	32,854	0	32,854	32,854	0					
III C-1	Conagra Foods			59,375	31,186	90,561		(90,561)	FY 2004-05 Direct Expenses	1	Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
III C-2	Conagra Foods			15,529	42,283	57,812		(57,812)			Not Resolved		
	SUBTOTAL		0	74,904	73,469	148,373	0	(148,373)					
CBSP	Conejo Valley Senior Concerns	ADCRC	76,006			76,006		(76,006)			Not Resolved		
III B	Conejo Valley Senior Concerns	ADULT DAY HEALTHCARE		22,083		22,083		(22,083)			Not Resolved		
III E	Conejo Valley Senior Concerns	Respite		42,500		42,500		(42,500)			Not Resolved		
	SUBTOTAL		76,006	64,583	0	140,589	0	(140,589)					
III B	Elderpride	CONSUMER		32,400		32,400		(32,400)			Not Resolved		
	SUBTOTAL		0	32,400	0	32,400	0	(32,400)					
CBSP	Food Share	Brown Bag	22,952			22,952		(22,952)			Not Resolved		
III B	Food Share	COMM SVCS		8,000		8,000		(8,000)			Not Resolved		
	SUBTOTAL		22,952	8,000	0	30,952	0	(30,952)					
III B	Grey Law	LEGAL		45,020		45,020		(45,020)			Not Resolved		
HICAP	Grey Law of Ventura County	Fr: CDA 230	6,000			6,000		(6,000)			Not Resolved		
	SUBTOTAL		6,000	45,020	0	51,020	0	(51,020)					
III B	HELP of Ojai	COMM SVCS		9,937		9,937		(9,937)			Not Resolved		
III B	HELP of Ojai	COMM SVCS	3,078	36,922		40,000		(40,000)			Not Resolved		
III B	HELP of Ojai	MINOR MOD		10,319		10,319		(10,319)			Not Resolved		
III C-1	HELP of Ojai			8,902		8,902		(8,902)			Not Resolved		
III C-2	HELP of Ojai			17,506		17,506		(17,506)			Not Resolved		
III D	HELP of Ojai	PROMOTION		11,800		11,800		(11,800)			Not Resolved		
	SUBTOTAL		3,078	95,386	0	98,464	0	(98,464)					
III E	Home Remedies	Home Security		29,925		29,925		(29,925)			Not Resolved		
	SUBTOTAL		0	29,925	0	29,925	0	(29,925)					
III C-1	Human Svcs Agency		16,559	283,188	41,926	341,673		(341,673)	FY 2004-05 Direct Expenses		Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18
Analysis of Contract Resolution Submitted Documents
FY 2004/05

Final Summary of Analysis Based on All Documents We Received as of April 30, 2010 (Including Disallowed Costs) - I

**Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations*

Program	CONTRACTOR	Service Provided	State Funds	Federal Share	NSIP	Total	S/P Costs	Difference	Email Notice	No. of Pages in Attachments	Status	Audit Type*	Comments
III C-2	Human Svcs Agency		15,839	330,149	45,995	391,983		(391,983)	FY 2004-05 Direct Expenses		Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
	SUBTOTAL		32,398	613,337	87,921	733,656	0	(733,656)					
III E	Kids & Families Together	Counseling		9,816		9,816		(9,816)			Not Resolved		
	SUBTOTAL		0	9,816	0	9,816	0	(9,816)					
III B	Livingston Memorial	HEALTH		11,000		11,000		(11,000)			Not Resolved		
	SUBTOTAL		0	11,000	0	11,000	0	(11,000)					
III B	Long Term Care	COMM SVCS		3,000		3,000	0	(3,000)	FY 2004-05 Long Term Care #1	13	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
III B	Long Term Care	OMBUDSMAN	45,801	24,079		69,880	0	(69,880)	FY 2004-05 Long Term Care #1		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
	SUBTOTAL		45,801	27,079	0	72,880	0	(72,880)					
III E	Loving Heart Hospice	Respite		10,000		10,000		(10,000)			Not Resolved		
	SUBTOTAL		0	10,000	0	10,000	0	(10,000)					
III C-1	Patricia Jaeger RD			7,259		7,259		(7,259)	FY 2004-05 Direct Expenses		Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
III C-2	Patricia Jaeger RD			1,730		1,730		(1,730)	FY 2004-05 Direct Expenses		Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
III D	Patricia Jaeger RD	EDUCATION		5,000		5,000		(5,000)	FY 2004-05 Direct Expenses		Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
	SUBTOTAL		0	13,989	0	13,989	0	(13,989)					
III C-1	Stevenson's			30,432		30,432		(30,432)			Not Resolved		
III B	Stevenson's	COMM SVCS		24,363		24,363		(24,363)	FY 2004-05 Direct Expenses		Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
	SUBTOTAL		0	54,795	0	54,795	0	(54,795)					
VII-A	T3-0579-070412-R2	VII OMB	3,607	26,468		30,075		(30,075)			Not Resolved		
	SUBTOTAL		3,607	26,468	0	30,075	0	(30,075)					
OVRI	Ventura County	Fr. CDA 283		22,060		22,060		(22,060)			Not Resolved		
	SUBTOTAL		0	22,060	0	22,060	0	(22,060)					
III E	Ventura County Medical Cntr	Training		12,720		12,720		(12,720)	FY 2004-05 Direct Expenses		Not Resolved	Email Reqst	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
	SUBTOTAL		0	12,720	0	12,720	0	(12,720)					
III B	Ventura County Transportation	TRANSPORTATION		71,500		71,500	68,585	(2,915)			Partially Resolved	SA	
	SUBTOTAL		0	71,500	0	71,500	68,585	(2,915)					
III D	Ventura Cty Medical Aux.	MEDICATION		3,200		3,200		(3,200)			Not Resolved		
	SUBTOTAL		0	3,200	0	3,200	0	(3,200)					
III E	Villa Esperanza	Minor Mod		8,000		8,000	8,000	0	FY 2004-05 Villa Esperanza #1	9	Resolved	FA	No CFDA number is reported; These funds are reported on the Schedule of Revenues and Expenditures of Nonfederal Awards when these are federal funds with CFDA # 93.052 for III-E.
	SUBTOTAL		0	8,000	0	8,000	8,000	0					
GRAND TOTAL			229,624	1,557,400	161,390	1,948,414	251,592	(1,696,822)		310			
						<Exh. F-1>	12.91%	87.09%					
							Resolved	Unresolved					

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18

Analysis of Contract Resolution Submitted Documents

Fiscal Period of 2005/06

Final Summary of Analysis Based on All Documents We Received as of April 30, 2010 (Including Disallowed Costs) - II

**Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations*

Program	CONTRACTOR	Service Provided	State Funds	Federal Share	NSIP	TOTAL	EXPENDITURES		Email Notices	No. of Pages in Attachments	Status	Audit Type*	Comments
							S/P Costs	Difference					
III E	Alzheimers Association	Caregiver		30,000		30,000		(30,000)			Not Resolved		
III E	Alzheimers Association	Material Aid		20,000		20,000		(20,000)			Not Resolved		
	SUBTOTAL		0	50,000	0	50,000	0	(50,000)					
III-D	Apex Medical Group	Med Mgmt		2,569		2,569		(2,569)	FY 2005/06 Direct Expenses	Email #33	Not Resolved	Email Request	County claimed that these are direct expenses. We are unable to determine whether this is the case based upon documentation submitted.
	SUBTOTAL		0	2,569	0	2,569	0	(2,569)					
III C-1	Camarillo Health Care District			53,833		53,833		(53,833)			Not Resolved	FA	Unable to identify expenditures.
III C-2	Camarillo Health Care District			37,342		37,342		(37,342)			Not Resolved	FA	
III E	Camarillo Health Care District	Home Security		15,776		15,776		(15,776)			Not Resolved	FA	Unable to identify expenditure
	SUBTOTAL		0	106,951	0	106,951	0	(106,951)					
III B	Caregivers	Visiting		50,000		50,000		(50,000)			Not Resolved		
	SUBTOTAL		0	50,000	0	50,000	0	(50,000)					
III B	Catholic Charities	Home Mod		40,000		40,000	40,000	0			Not Resolved	SA	
III B	Catholic Charities	Personal Care		20,000		20,000	20,000	0			Not Resolved	SA	
III B	Catholic Charities	Homemaker		20,000		20,000	20,000	0			Not Resolved	SA	
III B	Catholic Charities	Chore		10,000		10,000	10,000	0			Not Resolved	SA	
III B	Catholic Charities	Case Mgmt		30,000		30,000	30,000	0			Not Resolved	SA	
	SUBTOTAL		0	120,000	0	120,000	120,000	0					
III C-1	City of Fillmore			14,157		14,157	0	(14,157)	FY 2005-06 City of Fillmore #1	2	Not Resolved	SA	The Single Audit does not include CDA Programs
III C-2	City of Fillmore			10,852		10,852	0	(10,852)	FY 2005-06 City of Fillmore #1		Not Resolved	SA	The Single Audit does not include CDA Programs
	SUBTOTAL		0	25,009	0	25,009	0	(25,009)					
III B	City of Moorpark	Comm Svcs	18,265	23,985		42,250	0	(42,250)	FY 2005-06 City of Moorpark #1	6	Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III C-1	City of Moorpark			19,583		19,583	0	(19,583)	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III C-2	City of Moorpark			4,524		4,524	0	(4,524)	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III E	City of Moorpark	Home Security		6,506		6,506	0	(6,506)	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III-D	City of Moorpark	Nutr Cnslg		5,000		5,000	0	(5,000)	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III-D	City of Moorpark	Med Mgmt		375		375	0	(375)	FY 2005-06 City of Moorpark #1		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
	SUBTOTAL		18,265	59,973	0	78,238	0	(78,238)					
III C-1	City of Oxnard			37,795		37,795	0	(37,795)			Not Resolved	SA	No expenditure and Fed. CFDA #
III C-2	City of Oxnard			21,328		21,328	0	(21,328)			Not Resolved	SA	No expenditure and Fed. CFDA #
	SUBTOTAL		0	59,123	0	59,123	0	(59,123)					
III C-1	City of Port Hueneme			6,776		6,776	0	(6,776)	FY 2005-06 City of Port Hueneme #1	5	Not Resolved	SF-SAC	The SF-SAC is not signed by certifying official or auditor. No Single Audit was provided.
III C-2	City of Port Hueneme			13,269		13,269	0	(13,269)	FY 2005-06 City of Port Hueneme #1		Not Resolved	SF-SAC	The SF-SAC is not signed by certifying official or auditor. No Single Audit was provided.
	SUBTOTAL		0	20,045	0	20,045	0	(20,045)					
III C-1	City of Santa Paula			17,315		17,315	17,315	0			Not Resolved	SA	Program ID # was wrong
	SUBTOTAL		0	17,315	0	17,315	17,315	0					
III C-1	City of Simi Valley			36,641		36,641	0	(36,641)	FY 2004-05 City of Simi Valley	12	Not Resolved	SA	The Single Audit does not include CDA Programs
III C-2	City of Simi Valley			18,332		18,332	0	(18,332)	FY 2004-05 City of Simi Valley		Not Resolved	SA	The Single Audit does not include CDA Programs
	SUBTOTAL		0	54,973	0	54,973	0	(54,973)					
III C-1	City of Thousand Oaks			25,003		25,003	25,003	0	FY 2005-06 City of Thousand Oaks #1	13	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
	SUBTOTAL		0	25,003	0	25,003	25,003	0					
III C-1	City of Ventura			42,514		42,514	42,514	0	FY 2005-06 City of Ventura #1	11	Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.

Updated by James Lee
6/8/2010

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18

Analysis of Contract Resolution Submitted Documents

Fiscal Period of 2005/06

Final Summary of Analysis Based on All Documents We Received as of April 30, 2010 (Including Disallowed Costs) - II

**Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations*

Program	CONTRACTOR	Service Provided	State Funds	Federal Share	NSIP	TOTAL	EXPENDITURES	Email Notices	No. of Pages in Attachments	Status	Audit Type*	Comments
	CONTRACT NUMBER						S/P Costs Difference					
III C-2	City of Ventura			62,405		62,405	62,405 0	FY 2005-06 City of Ventura #1		Resolved	SA	The SEFA does not discretely display State funded expenditures as required by the contract.
	SUBTOTAL		0	104,919	0	104,919	104,919 0					
III E	Commission on Human Concerns	Home Security		3,050		3,050	2,550 (500)	FY 2005-06 Commission on Human Concerns #1	4	Resolved	AP	Partially resolved based on the invoices detailing expenses incurred by Subcontractor
	SUBTOTAL		0	3,050	0	3,050	2,550 (500)					
III E	Conejo Valley Senior Concerns	Caregiver		40,000		40,000	(40,000)			Not Resolved		
III E	Conejo Valley Senior Concerns	Cmmty Ed		15,000		15,000	(15,000)			Not Resolved		
CBSP	Conejo Valley Senior Concerns		76,006			76,006	(76,006)			Not Resolved		
	SUBTOTAL		76,006	55,000	0	131,006	0 (131,006)					
III B	Elderpride	Comm Svcs		684		684	(684)			Not Resolved		
III B	Elderpride	Consumer		50,000		50,000	(50,000)			Not Resolved		
	SUBTOTAL		0	50,684	0	50,684	0 (50,684)					
CBSP	Foodshare		22,952			22,952	(22,952)			Not Resolved		
III B	Foodshare	Comm Svcs		5,000		5,000	(5,000)			Not Resolved		
	SUBTOTAL		22,952	5,000	0	27,952	0 (27,952)					
III B	Grey Law			45,020		45,020	(45,020)			Not Resolved		
HICAP	Grey Law of Ventura County	Fr: CDA 230	6,000			6,000	(6,000)			Not Resolved		
	SUBTOTAL		6,000	45,020	0	51,020	0 (51,020)					
III B	HELP of Ojai	Comm Svcs	8,757	31,243		40,000	(40,000)			Not Resolved		
III B	HELP of Ojai	Home Mod		12,000		12,000	(12,000)			Not Resolved		
III C-1	HELP of Ojai			50,582		50,582	(50,582)			Not Resolved		
III C-2	HELP of Ojai			73,033		73,033	(73,033)			Not Resolved		
III E	HELP of Ojai	Training		10,000		10,000	(10,000)			Not Resolved		
III-D	HELP of Ojai	Dis Prvn Hlth Prm	1,971	3,029		5,000	(5,000)			Not Resolved		
III-D	HELP of Ojai	Med Mgmt		5,000		5,000	(5,000)			Not Resolved		
	SUBTOTAL		10,728	184,887	0	195,615	0 (195,615)					
III E	Home Remedies	Home Mod		3,995		3,995	(3,995)			Not Resolved		
III E	Home Remedies	Home Mod		15,025		15,025	(15,025)			Not Resolved		
III E	Home Remedies	Home Mod		14,200		14,200	(14,200)			Not Resolved		
	SUBTOTAL		0	33,220	0	33,220	0 (33,220)					
III B	Home Support Group	Health Care		11,595		11,595	(11,595)			Not Resolved		
	SUBTOTAL		0	11,595	0	11,595	0 (11,595)					
III C-1	Jordanos Food Service		37,383	280,968	32,836	351,187	(351,187)	FY 2005/06 Direct Expenses	Email #33	Not Resolved	Email Request	See Above Comments for Email #33
III C-2	Jordanos Food Service		18,731	94,246	41,656	154,633	(154,633)	FY 2005/06 Direct Expenses	Email #33	Not Resolved	Email Request	See Above Comments for Email #33
	SUBTOTAL		56,114	375,214	74,492	505,820	0 (505,820)					
III E	Kids & Families Together	Counseling		10,000		10,000	(10,000)			Not Resolved		
	SUBTOTAL		0	10,000	0	10,000	0 (10,000)					
III B	Livingston Memorial	Health		11,000		11,000	(11,000)			Not Resolved		
III E	Livingston Memorial	In-Home		40,000		40,000	(40,000)			Not Resolved		
III E	Livingston Memorial	In-Home		15,444		15,444	15,444 0	FY 2005-06 Livingston Memorial #1	4	Resolved	AP	Resolved based on the invoices detailing expenses incurred by Subcontractor
	SUBTOTAL		0	66,444	0	66,444	15,444 (51,000)					
III B	Long Term Care	Comm Svcs		4,642		4,642	0 (4,642)	FY 2005-06 Long Term Care Services #1	11	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
III B	Long Term Care		45,801	24,079		69,880	0 (69,880)	FY 2005-06 Long Term Care Services #1		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
VII	Long Term Care	VII OMB	3,607	24,826		28,433	0 (28,433)	FY 2005-06 Long Term Care Services #1		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
	SUBTOTAL		49,408	53,547	0	102,955	0 (102,955)					

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18													
Analysis of Contract Resolution Submitted Documents													
Fiscal Period of 2005/06													
Final Summary of Analysis Based on All Documents We Received as of April 30, 2010 (Including Disallowed Costs) - II													
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC = Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations													

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18																
Analysis of Contract Resolution Submitted Documents																
FY 2006/07																
Final Summary of Analysis Based on All Documents We Received as of June 23, 2010 (Including Disallowed Costs) - III																
*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP= Alternative Procedures; R= Review; SF-SAC= Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations																
			AMOUNTS CLAIMED ON CLOSEOUTS				EXPENDITURES						No. of Pages in Attachments		Audit Type*	
Program	CONTRACTOR	Service Provided	State Funds	Federal Funds	NSIP Funds	TOTAL	State Resolved	Federal Resolved	Total Resolved	State Unresolved	Federal Unresolved	Total Unresolved		Status		Comments
III E	Alzheimers Association	Material Aid		20,000		20,000		19,098	19,098		(902)	(902)	7	Majority Resolved	AP	Accepted invoices and transaction details supporting \$19,098
III E	Alzheimers Association	Respite		40,000		40,000		40,000	40,000		0	0	24	Resolved	AP	Accepted ledger entries and invoices
SUBTOTAL			0	60,000	0	60,000		59,098	59,098	0	(902)	(902)				
III C-1	Camarillo Health Care District			24,388		24,388		24,388	24,388		0	0	101	Resolved	AP	We accepted Payroll Register and Summary of expenses
III C-2	Camarillo Health Care District			60,115		60,115		60,115	60,115		0	0		Resolved	AP	We accepted Payroll Register and Summary of expenses
SUBTOTAL			0	84,503	0	84,503		84,503	84,503	0	0	0				
III B	Caregivers	Visiting		50,000		50,000		50,000	50,000		0	0	41	Resolved	AP	We accepted Payroll Register and Summary of expenses
SUBTOTAL			0	50,000	0	50,000		50,000	50,000	0	0	0				
III B	Catholic Charities	(Access)		30,000		30,000		30,000	30,000		0	0		Resolved	SA	Accepted invoices, payroll records, and source documents.
III B	Catholic Charities	(In-Home)		8,795		8,795		8,795	8,795		0	0		Resolved	SA	
III B	Catholic Charities	(In-Home)		41,800		41,800		41,800	41,800		0	0		Resolved	SA	
III B	Catholic Charities	(In-Home)		1,405		1,405		1,405	1,405		0	0		Resolved	SA	
III B	Catholic Charities	Home Mod		30,897		30,897		30,897	30,897		0	0		Resolved	SA	
SUBTOTAL			0	112,897	0	112,897		112,897	112,897	0	0	0				
III C-1	City of Fillmore			9,801		9,801		0	0		(9,801)	(9,801)	7	Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III C-2	City of Fillmore			13,496		13,496		0	0		(13,496)	(13,496)		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
III D	City of Fillmore	Health Promo		1,350		1,350		0	0		(1,350)	(1,350)		Not Resolved	SF-SAC	CDA programs are not listed on the SF-SAC for Single Audits
SUBTOTAL			0	24,647	0	24,647		0	0	0	(24,647)	(24,647)				
III B	City of Moorpark	Comm Svcs		45,000		45,000		45,000	45,000		0	0	9	Majority Resolved	AP	Accepted ledger entries and invoices
III C-1	City of Moorpark			7,526		7,526			0		(7,526)	(7,526)				
III C-2	City of Moorpark			8,128		8,128			0		(8,128)	(8,128)				
SUBTOTAL			0	60,654	0	60,654		45,000	45,000	0	(15,654)	(15,654)				
III B	City of Oxnard	Comm Svcs	27,026	12,974		40,000			0	(27,026)	(12,974)	(40,000)				
III C-1	City of Oxnard			37,572		37,572			0		(37,572)	(37,572)				
III C-2	City of Oxnard			48,900		48,900			0		(48,900)	(48,900)				
SUBTOTAL			27,026	99,446	0	126,472		0	0	(27,026)	(99,446)	(126,472)				
III C-1	City of Port Hueneme			3,968		3,968		3,968	3,968		0	0	10	Resolved	SA	The SEFA reports the incorrect CFDA # for III-C programs. The CFDA # 93.053 is for NSIP funds. The correct CFDA # for III-C programs is 93.045.
III C-2	City of Port Hueneme			14,712		14,712		14,678	14,678		(34)	(34)		Resolved	SA	The SEFA reports the incorrect CFDA # for III-C programs. The CFDA # 93.053 is for NSIP funds. The correct CFDA # for III-C programs is 93.045.
SUBTOTAL			0	18,680	0	18,680		18,646	18,646	0	(34)	(34)				
III C-1	City of Santa Paula			15,873		15,873		0	0		(15,873)	(15,873)	63	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
									0			0	15	Not Resolved	SA	Single Audit identifies Senior Nutrition as Disease Prevention. CFDA # may be incorrect. Alternative Procedures should be performed.
SUBTOTAL			0	15,873	0	15,873		0	0	0	(15,873)	(15,873)				
III B	City of Simi Valley	Comm Svcs		14,000		14,000		14,000	14,000		0	0	5	Resolved	AP	Accepted invoices and check register
III C-1	CITY OF SIMI VALLEY			28,164		28,164		28,164	28,164		0	0		Resolved	AP	Accepted ledgers
III C-2	CITY OF SIMI VALLEY			25,018		25,018		25,018	25,018		0	0	39	Resolved	AP	Accepted ledgers
SUBTOTAL			0	67,182	0	67,182		67,182	67,182	0	0	0				
III B	City of Thousand Oaks	Comm Svcs		14,000		14,000		0	0		(14,000)	(14,000)	12	Not Resolved	SA	The SEFA does not list the CFDA # 93.044 for Program III-B
III C-1	City of Thousand Oaks			23,295		23,295		23,260	23,260		(35)	(35)		Resolved	SA	
SUBTOTAL			0	37,295	0	37,295		23,260	23,260	0	(14,035)	(14,035)				
III C-1	City of Ventura			23,640		23,640		23,640	23,640		0	0	11	Resolved	SA	
III C-2	City of Ventura			43,121		43,121		43,121	43,121		0	0		Resolved	SA	
SUBTOTAL			0	66,761	0	66,761		66,761	66,761	0	0	0				

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*Audit Type legend: SA = Single Audit; FA = Financial Audit; AP = Alternative Procedures; R = Review; SF-SAC= Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations																
			AMOUNTS CLAIMED ON CLOSEOUTS				EXPENDITURES						No. of Pages in Attachments			
Program	CONTRACTOR	Service Provided	State Funds	Federal Funds	NSIP Funds	TOTAL	State Resolved	Federal Resolved	Total Resolved	State Unresolved	Federal Unresolved	Total Unresolved		Status	Audit Type*	Comments
III E	Conejo Valley Senior Concerns	Respite		40,000		40,000		40,000	40,000		0	0	33	Resolved	AP	Accepted ledgers and payroll registers
CBSP	Conejo Valley Senior Concerns	ADCRC	76,006			76,006	76,006		76,006		0	0	43	Resolved	AP	Accepted ledgers and payroll registers
	SUBTOTAL		76,006	40,000	0	116,006	76,006	40,000	116,006	0	0	0				
III B	Elderpride	Consumer		50,000		50,000		50,000	50,000		0	0	11	Resolved	AP	Accepted ledgers, payroll registers, and financials
	SUBTOTAL		0	50,000	0	50,000		50,000	50,000	0	0	0				
CBSP	Foodshare	Brown Bag	22,952			22,952	22,952		22,952		0	0	24	Resolved	FA	
III B	Foodshare	Comm Svcs		5,000		5,000		5,000	5,000		0	0		Not Resolved	FA	The SEFA provided was for FY 07/08 rather than FY06/07. The Statement of Functional Expenses does not break down expenditures for the III-B program
	SUBTOTAL		22,952	5,000	0	27,952	22,952	5,000	27,952	0	0	0	3	Resolved	AP	Accepted invoice, check, and expense verification
III B	Grey Law	Legal Assist		45,020		45,020		45,020	45,020		0	0	16	Resolved	AP	
HICAP	Grey Law of Ventura County	Fr. CDA 230	6,000			6,000	6,000		6,000		0	0		Resolved	AP	
	SUBTOTAL		6,000	45,020	0	51,020	6,000	45,020	51,020	0	0	0				
III B	HELP of Ojai	Home Mod		11,100		11,100		11,100	11,100		0	0		See Note	AP	Accepted invoices, payroll records, and source documents.
III C-1	HELP of Ojai			46,010		46,010		46,010	46,010		0	0		See Note	AP	
III C-2	HELP of Ojai			74,279		74,279		74,279	74,279		0	0		See Note	AP	
III D	HELP of Ojai	Health Promo		6,800		6,800		6,800	6,800		0	0		See Note	AP	
	SUBTOTAL		0	138,189	0	138,189		138,189	138,189	0	0	0				
III E	Home Remedies	Home Mod		15,000		15,000			0		(15,000)	(15,000)				
III E	Home Remedies	Home Security		14,225		14,225			0		(14,225)	(14,225)				
	SUBTOTAL		0	29,225	0	29,225		0	0	0	(29,225)	(29,225)				
III E	Kids & Families Together	Counseling		10,000		10,000		0	0		(10,000)	(10,000)	8	Unresolved	AP	Unsigned schedules not sufficient to support payroll allocation. No support for room rental.
	SUBTOTAL		0	10,000	0	10,000		0	0	0	(10,000)	(10,000)				
III E	Livingston Memorial	Respite		40,000		40,000		40,000	40,000		0	0	27	Partially Resolved	AP	Accepted Transaction Register to partially resolve audit
	SUBTOTAL		0	40,000	0	40,000		40,000	40,000	0	0	0				
III B	Long Term Care	Ombudsman	45,801	24,079		69,880	45,801	24,079	69,880			0	4	Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
									0			0	64	Resolved	AP	Accepted payroll registers and time sheets
VII	Long Term Care	VII OMB	3,607	25,822		29,429	3,607	25,822	29,429			0		Not Resolved	FA	The financial statements do not break down expenditures by program. Alternative procedures should have been performed.
	SUBTOTAL		49,408	49,901	0	99,309	49,408	49,901	99,309	0	0	0		Resolved	AP	Accepted payroll registers and time sheets
III E	Loving Heart Hospice	Respite		10,000		10,000			0		(10,000)	(10,000)				
	SUBTOTAL		0	10,000	0	10,000		0	0	0	(10,000)	(10,000)				
III D	Pleasant Valley Rec & Park	Health Promo		14,025		14,025		14,025	14,025		0	0	3	Not Resolved	AP	Financial Closeout Report for FY 06/07 indicates \$14,000 grant award is for Title III-B One-Time-Only, not III D.
									0			0	3	Not Resolved Disallowed Cost	AP	Although the expense is an allowable III-D expense; it is not an allowable OTO expense and there was no contractual obligation to pay as III-D. There was no CDA approval.
									0			0	1	Resolved	AP	OTO compliance information sent and accepted by CDA
III C-1	San Salvador Mission-Piru			18,611		18,611		18,611	18,611		0	0		Resolved	AP	Accepted ledgers, checks, receipts, and invoices
III C-2	San Salvador Mission-Piru			1,483		1,483		1,483	1,483		0	0	35	Resolved	AP	Accepted ledgers, checks, receipts, and invoices
	SUBTOTAL		0	20,094	0	20,094		20,094	20,094	0	0	0				
III C-1	San Salvador Mission-Sespe			10,683		10,683			0		(10,683)	(10,683)				
III C-2	San Salvador Mission-Sespe			851		851			0		(851)	(851)				
	SUBTOTAL		0	11,534	0	11,534		0	0	0	(11,534)	(11,534)				
OVRI	Ventura County	Fr. CDA 283		22,060		22,060			0		(22,060)	(22,060)				
	SUBTOTAL		0	22,060	0	22,060		0	0	0	(22,060)	(22,060)				

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Analysis of Contract Resolution Submitted Documents - Program Ratios																
FY 2006/07																
Final Summary of Analysis (Percentages) Based on All Documents We Received as of June 23, 2010 (Including Disallowed Costs) - III																
Program	Contractor	Service Provided	AMOUNTS CLAIMED ON CLOSEOUTS				EXPENDITURES						PERCENTAGES			
			State Funds	Federal Funds	NSIP Funds	TOTAL	RESOLVED			NOT RESOLVED			STATE		FEDERAL/NSIP	
							STATE	FEDERAL AND NSIP	TOTAL	STATE	FEDERAL AND NSIP	TOTAL	RESOLVE D %	NOT RESOLVED %	RESOLVE D %	NOT RESOLVED %
CBSP	Conejo Valley Senior Concerns	ADCRC	76,006			76,006	76,006		76,006		0	0				
CBSP	Foodshare	Brown Bag	22,952			22,952	22,952		22,952		0	0				
	Subtotal		98,958	0	0	98,958	98,958	0	98,958	0	0	0	100.00%	0.00%	NA	NA
HICAP	Grey Law of Ventura County	Fr. CDA 230	6,000			6,000	6,000		6,000		0	0				
	Subtotal		6,000	0	0	6,000	6,000	0	6,000	0	0	0	100.00%	0.00%	NA	NA
III B	Caregivers	Visiting		50,000		50,000		50,000	50,000		0	0				
III B	Catholic Charities	(Access)		30,000		30,000		30,000	30,000		0	0				
III B	Catholic Charities	(In-Home)		8,795		8,795		8,795	8,795		0	0				
III B	Catholic Charities	(In-Home)		41,800		41,800		41,800	41,800		0	0				
III B	Catholic Charities	(In-Home)		1,405		1,405		1,405	1,405		0	0				
III B	Catholic Charities	Home Mod		30,897		30,897		30,897	30,897		0	0				
III B	City of Moorpark	Comm Svcs		45,000		45,000		45,000	45,000		0	0				
III B	City of Oxnard	Comm Svcs	27,026	12,974		40,000		0	(27,026)	(12,974)	(40,000)					
III B	City of Simi Valley	Comm Svcs		14,000		14,000		14,000	14,000		0	0				
III B	City of Thousand Oaks	Comm Svcs		14,000		14,000		0		(14,000)	(14,000)					
III B	Elderpride	Consumer		50,000		50,000		50,000	50,000		0	0				
III B	Foodshare	Comm Svcs		5,000		5,000		5,000	5,000		0	0				
III B	Foodshare	Comm Svcs						0			0					
III B	Grey Law	Legal Assist		45,020		45,020		45,020	45,020		0	0				
III B	HELP of Ojai	Home Mod		11,100		11,100		11,100	11,100		0	0				
III B	Long Term Care	Ombudsman	45,801	24,079		69,880	45,801	24,079	69,880			0				
III B	Long Term Care	Ombudsman							0			0				
III B	Ventura Cty Transport.	(Access)		74,000		74,000		68,809	68,809		(5,191)	(5,191)				
	Subtotal		72,827	458,070	0	530,897	45,801	425,905	471,706	(27,026)	(32,165)	(59,191)	62.89%	37.11%	92.98%	7.02%
													<Exh. F-1, F-2>		<Exh. F-1, F-2>	
III C-1	Camarillo Health Care District			24,388		24,388		24,388	24,388		0	0				
III C-1	City of Fillmore			9,801		9,801		0	0		(9,801)	(9,801)				
III C-1	City of Moorpark			7,526		7,526		0	0		(7,526)	(7,526)				
III C-1	City of Oxnard			37,572		37,572		0	0		(37,572)	(37,572)				
III C-1	City of Port Hueneme			3,968		3,968		3,968	3,968		0	0				
III C-1	City of Santa Paula			15,873		15,873		0	0		(15,873)	(15,873)				
III C-1	City of Santa Paula							0	0			0				
III C-1	CITY OF SIMI VALLEY			28,164		28,164		28,164	28,164		0	0				
III C-1	City of Thousand Oaks			23,295		23,295		23,260	23,260		(35)	(35)				
III C-1	City of Ventura			23,640		23,640		23,640	23,640		0	0				
III C-1	HELP of Ojai			46,010		46,010		46,010	46,010		0	0				
III C-1	San Salvador Mission-Piru			18,611		18,611		18,611	18,611		0	0				
III C-1	San Salvador Mission-Sespe			10,683		10,683		0	0		(10,683)	(10,683)				
	Subtotal		0	249,531	0	249,531	0	168,041	168,041	0	(81,490)	(81,490)	NA	NA	67.34%	32.66%
													<Exh. F-1, F-2>			

VENTURA COUNTY AREA AGENCY ON AGING, PSA #18																
Analysis of Contract Resolution Submitted Documents - Program Ratios																
FY 2006/07																
Final Summary of Analysis (Percentages) Based on All Documents We Received as of June 23, 2010 (Including Disallowed Costs) - III																
Program	Contractor	Service Provided	AMOUNTS CLAIMED ON CLOSEOUTS				EXPENDITURES						PERCENTAGES			
			State Funds	Federal Funds	NSIP Funds	TOTAL	RESOLVED			NOT RESOLVED			STATE		FEDERAL/NSIP	
							STATE	FEDERAL AND NSIP	TOTAL	STATE	FEDERAL AND NSIP	TOTAL	RESOLVE D %	NOT RESOLVED %	RESOLVE D %	NOT RESOLVED %
III C-2	Camarillo Health Care District			60,115		60,115		60,115	60,115		0	0				
III C-2	City of Fillmore			13,496		13,496		0	0		(13,496)	(13,496)				
III C-2	City of Moorpark			8,128		8,128			0		(8,128)	(8,128)				
III C-2	City of Oxnard			48,900		48,900			0		(48,900)	(48,900)				
III C-2	City of Port Hueneme			14,712		14,712		14,678	14,678		(34)	(34)				
III C-2	CITY OF SIMI VALLEY			25,018		25,018		25,018	25,018		0	0				
III C-2	City of Ventura			43,121		43,121		43,121	43,121		0	0				
III C-2	HELP of Ojai			74,279		74,279		74,279	74,279		0	0				
III C-2	San Salvador Mission-Piru			1,483		1,483		1,483	1,483		0	0				
III C-2	San Salvador Mission-Sespe			851		851			0		(851)	(851)				
	Subtotal		0	290,103	0	290,103	0	218,694	218,694	0	(71,409)	(71,409)	NA	NA	75.38%	24.62%
																<Exh. F-1, F-2>
III D	City of Fillmore	Health Promo		1,350		1,350		0	0		(1,350)	(1,350)				
III D	HELP of Ojai	Health Promo		6,800		6,800		6,800	6,800		0	0				
III D	Pleasant Valley Rec & Park	Health Promo		14,025		14,025		14,025	14,025		0	0				
III D	Pleasant Valley Rec & Park	Health Promo							0			0				
III D	Pleasant Valley Rec & Park	Health Promo							0			0				
III D	UTA Cnty Fire Prot Dist	Health Promo		17,788		17,788		17,788	17,788		0	0				
	Subtotal		0	39,963	0	39,963	0	38,613	38,613	0	(1,350)	(1,350)	NA	NA	96.62%	3.38%
																<Exh. F-1, F-2>
III E	Alzheimers Association	Material Aid		20,000		20,000		19,098	19,098		(902)	(902)				
III E	Alzheimers Association	Respite		40,000		40,000		40,000	40,000		0	0				
III E	Conejo Valley Senior Concerns	Respite		40,000		40,000		40,000	40,000		0	0				
III E	Home Remedies	Home Mod		15,000		15,000			0		(15,000)	(15,000)				
III E	Home Remedies	Home Security		14,225		14,225			0		(14,225)	(14,225)				
III E	Kids & Families Together	Counseling		10,000		10,000		0	0		(10,000)	(10,000)				
III E	Livingston Memorial	Respite		40,000		40,000		40,000	40,000		0	0				
III E	Loving Heart Hospice	Respite		10,000		10,000			0		(10,000)	(10,000)				
	Subtotal		0	189,225	0	189,225	0	139,098	139,098	0	(50,127)	(50,127)	NA	NA	73.51%	26.49%
																<Exh. F-1, F-2>
OVRI	Ventura County			22,060		22,060			0		(22,060)	(22,060)				
	Subtotal		0	22,060	0	22,060	0	0	0	0	(22,060)	(22,060)	NA	NA	0.00%	100.00%
VII	Long Term Care	VII OMB	3,607	25,822		29,429	3,607	25,822	29,429			0				
VII	Long Term Care	VII OMB							0			0				
	Subtotal		3,607	25,822	0	29,429	3,607	25,822	29,429	0	0	0	100.00%	0.00%	100.00%	0.00%
GRAND TOTAL			181,392	1,274,774	0	1,456,166	154,366	1,016,173	1,170,539	(27,026)	(258,601)	(285,627)	85.10%	14.90%	79.71%	20.29%
		FROM:	<Exh. G-3>	<Exh. G-3>	Exh. G-3	<Exh. G-3>	<Exh. G-3>	<Exh. G-3>	<Exh. G-3>	<Exh. G-3>	<Exh. G-3>	<Exh. G-3>				